



MANUAL OF INSTRUCTIONS

FOR

Execution of *Pyidawtha* Plans



RANGOON

SUPDT., GOVT. PRINTING AND STATIONERY, BURMA

1952

TABLE OF CONTENTS

		PAGE
CHAPTER	I.—INTRODUCTION	1—3
"	II.—PYIDAWTHA COMMITTEES—	
	Constitution	4-5
	Meetings ...	6-7
	Duties and Functions.	7—9
"	III.—PLANNING	10—12
"	IV.—BUDGETING	12-13
"	V.—EXECUTION—	
	Preparatory :	
	Discretionary Grant ...	13-14
	Repairs and Maintenance	14-15
	Original Works ...	15-16
	Bazaars under Local Bodies	16
	Aid to Industries and Relief	16-17
	Co-operative Loans	17
	Execution :	
	General Principles ...	17—19
	Discretionary Grant ...	19-20
	Repairs and Maintenance	20
	Original Works ...	20-21
	Bazaars under Local Bodies	22
	Aid to Industries and Relief ...	22
	Agricultural and Co-operative Loans	22
"	VI.—ORGANIZATIONS AT THE CENTRE—	
	General Supervisory Committee	23
	Procurement and Advisory Committee ...	23-24
	Senior Minister for each Division	24
APPENDIX	A.—Detailed Instructions for Execution of Public Works Projects 25—37
"	B.—Projects of the National Housing and Town and Country Development Board ...	37—42
"	C.—Detailed Instructions for Execution of Irrigation Projects 43—51
"	D.—Detailed Instructions for Execution of Railway Projects 51—59

TABLE OF CONTENTS

	PAGE
APPENDIX E.—Detailed Instructions for Administration of Loans for Bazaars to Local Bodies ...	59-60
F.—Detailed Instructions for Administration of Aid to Industries ...	60—62
„ G.—Detailed Instructions for Administration of Relief ...	62—70
„ H.—Detailed Instructions for Administration of Agricultural Loans ...	71—81
„ I.—Detailed Instructions for Administration of Co-operative Loans ...	82-83

CHAPTER I.—INTRODUCTION

The Union Conference convened during August 1952 marks an extremely important stage in the evolution of Burma as a democratic socialist State. During the pre-independence period, the main function of Government was to maintain law and order, and to ensure the conditions in the country were favourable to the orderly conduct of private business and commercial activity. The promotion of the welfare of the people and the development of the country's resources occupied a secondary place. Administrative officers throughout the country were thus mainly responsible for collection of revenue and maintenance of law and order : they had no functions and exercised no responsibility in regard to promoting welfare or fostering economic development. Their success was measured by their ability to collect revenue in time, maintain peace and security within their charge and ensure the stability of Government, rather than any contribution they may make towards promoting welfare and fostering economic development. As a result, they lived in a world quite apart from the people.

2. At the centre also, while many subjects were controlled by Parliament and a Council of Ministers, all major policies and activities had to fit into this general frame work. Planning of welfare and economic development was non-existent. Budgeting—the controlling instrument for carrying out Government's policies—was prepared in the greatest secrecy in every detail, and financial policy was generally directed towards the same objective : maintaining law and order and ensuring business stability.

3. With the achievement of independence, however, the emphasis shifted to promoting welfare and development. The important function of maintaining law and order must of course remain, and both Government at the centre and administrative officers throughout the districts must continue to devote adequate attention to maintaining peace and security. But welfare and development now demand an equal measure of attention, and administrative officers throughout the country must, henceforth, devote as much of their time to promoting welfare and development as they

do to maintaining peace and security. The insurrections made it impossible to achieve full success in this direction, particularly in regard to administration in the districts. The Union Conference marks the first big step towards the achievement of this objective, particularly in respect of its manifestation in districts and villages throughout Burma.

4. The most important changes effected at the centre by the Union Conference are in respect of two fields :

(a) planning, and (b) budgeting.

5. In the sphere of planning, many admirable and well thought out projects for the welfare of the people and the economic development of the country had been formulated in the past, and some have been put into effect. But they emanated from the centre, and very little was done either at the suggestion of or in consultation with officials in the districts and representatives of the people in each locality. Many of the Union Conference projects for 1952-53 have however originated from the people themselves through their representatives in the townships, districts and divisions ; and many more have been thoroughly discussed with them before incorporation in the Government's programme of work. Though this process has necessarily been sketchy during the first year of this great experiment, the principle of basing Government's programme of work for the coming year on ideas originating from the districts and townships and in close consultation with the representatives of the people has been firmly established.

6. In the sphere of budgeting, the preliminary Union Conference held during June 1952 was the first occasion in the history of Burma when Divisional officials have been taken into confidence in regard to the provisions Government proposes to make during the forth-coming financial year. In fact, many of the provisions are based on these discussions, and though the Centre remains primarily responsible for the Budget as a whole, it can truly be said that the 1952-53 Budget Estimate is based substantially on the wishes of the people. In this sense, this is the first People's Budget produced in this country.

7. The sharing of emphasis between maintaining law and order and promoting welfare and development implies two important changes in regard to the role of the district officer. Firstly, the district official—no matter whether he

is the Township Officer or the Public Works Subdivisional Officer or the District Superintendent of Police—is no longer merely the instrument of the Central Government for the collection of revenue, care of Government buildings and maintenance of law and order. The welfare of the people and promotion of economic development must henceforth be of equal concern to him and his time and energies must from now be devoted equally to this task. Every official in the district is henceforth also a welfare officer. Secondly, with the assumption of his role as a welfare officer, the district official becomes a representative of the people and an advocate of their cause in much the same way as a political representative. His loyalty must of course be still to the Government which employs him, but as a member of the township, district or divisional Pyidawtha Committee he is also the vehicle which conveys the people's wishes and criticisms to the Central Government. The role of the district official having thus undergone a revolutionary change, his mental attitude and official conduct must henceforth be adapted to this role. Only thus will the people themselves accept him as their direct representative and spokesman.

8. The main instrument created by the Union Conference for promoting welfare and economic development is the Township, District and Divisional Pyidawtha Committee, of which the district officials concerned are the key-pins. To be fully effective as instruments for promotion of welfare and economic development, the Committees must be invested with wide powers to act within their discretion. But safeguards must also exist against irresponsible action. This is ensured by transferring responsibility not to an individual but to a group. The Pyidawtha Committees will henceforth exercise wide discretion in regard to incurring expenditure and carrying out projects, but no one individual or official will have the authority to award any single contract. The authority to award contracts vests in the committee, or a sub-committee thereof.

9. The Centre retains responsibility for over-all planning and development. All plans evolved at the Township, District or Divisional level must fit into the general plan, and devolution of powers to the Pyidawtha Committees does not mean they can take any action which will be against the wider national interest.

CHAPTER II.—PYIDAWTHA COMMITTEES

10. In every Division, there shall be established three different levels of Pyidawtha Committees, *viz.*, Divisional, District and Township Pyidawtha Committees. The number of Divisional Pyidawtha Committees shall be one in every Division and that of the District Pyidawtha Committees and Township Pyidawtha Committees shall be one for each district and township respectively in each Division. The Township Pyidawtha Committees shall be subordinate to their respective District Pyidawtha Committee and the District Pyidawtha Committees shall be subordinate to their respective Divisional Pyidawtha Committee.

CONSTITUTION

11. The Divisional Pyidawtha Committee shall be composed of the following :—

- (a) Commissioner of the Division,—*President*.
- (b) Deputy Inspector-General of Police.
- (c) Divisional Engineer (Buildings and Roads).
- (d) Divisional Engineer (Irrigation).
- (e) Deputy Director of Agriculture.
- (f) Co-operative Range Officer.
- (g) Inspector of Schools.
- (h) Deputy Commissioners.
- (i) Divisional Officer (Fire Fighting Service).
- (j) Deputy Director of Veterinary Services.
- (k) Deputy Director of Medical and Public Health.
- (l) A representative from each District AFPFL Organization.

The Commissioner of the Division shall be the President of the Committee and the Personal Assistant to the Commissioner shall be the Secretary.

12. The District Pyidawtha Committee shall be composed of the following :—

- (a) Deputy Commissioner of the District,—*President*.
- (b) District Superintendent of Police.
- (c) Executive Engineer.
- (d) Senior Agricultural Assistant.
- (e) Co-operative Range Officer.
- (f) Divisional Forest Officer.
- (g) Civil Surgeon.

- (h) District Health Officer.
- (i) Assistant Inspector or Deputy Inspector of Schools.
- (j) Superintendent of Land Records.
- (k) Subdivisional Officer.
- (l) Subdivisional Police Officer.
- (m) Township Officer.
- (n) District Karen Affairs Officer.
- (o) District Relief Officer.
- (p) District Supplies Officer.
- (q) Superintendent of Veterinary Services.
- (r) A representative of each Township AFPFL.

The Deputy Commissioner concerned shall be the President of the Committee and the Headquarters Assistant shall be the Secretary.

13. The Township Pyidawtha Committee shall be composed of the following :—

- (a) Township Officer of the Township.
- (b) Subdivisional Officer, if any.
- (c) Subdivisional Police Officer or Police Station Officer.
- (d) Sub-Assistant Engineer (PWD).
- (e) Sub-Assistant Engineer, Irrigation.
- (f) Co-operative Myoök.
- (g) Senior Agricultural Assistant.
- (h) Inspector of Land Records.
- (i) Deputy Inspector of Schools.
- (j) Sub-Assistant Surgeon.
- (k) Township Fire Fighting Officer.
- (l) Veterinary Assistant.
- (m) Four representatives nominated by the Central AFPFL.

A representative of Departments and Boards operating in each area shall also be included in the above Committee or Committees.

If any Subdivisional Officer is stationed in the Township, he shall be the President of the Committee ; otherwise the Township Officer concerned shall be the President and the Head Clerk of the Township Officer shall be the Secretary.

14. The term of office of the non-official members of the Committees shall be one year but the members shall continue in office until a new committee has been constituted.

MEETINGS

15. The President of a Committee shall be the Chairman in all meetings of the Committee and if the President is unable to attend the members shall choose one of themselves to act as Chairman.

16. All members of the Committee, except the Secretary, shall have powers to vote.

17. Each Pyidawtha Committee' should convene meetings at least once a month.

18. Extraordinary meetings may be called by the President on his own motion or on the requisition of five members in writing.

19. The Secretary shall draw up the agenda of all the meetings, and issue the invitations to members, under orders of the President.

20. The letters of invitation for a meeting should contain the agenda, time and place.

21. One-third of the members of each Committee or Sub-committee as the case may be shall form a quorum. The President shall postpone a meeting, if the number of members does not form a quorum. "An adjourned meeting shall not require a quorum, but the President of the Committee shall preside at an adjourned meeting."

22. A member shall give three days' notice to the President of any question or resolution to be moved in the meeting by him, together with a copy of such question or resolution. This shall be discussed at the meeting only if the Chairman grants permission.

23. The Chairman may disallow any question or resolution to be discussed at the meeting for one or more of the following reasons :—

- (a) If they are matters not within the jurisdiction of the Committee ;
- (b) if they are not in accordance with the prescribed procedure of the Committee ; and
- (c) if they tend to interfere with the business of the Committee.

24. The President shall conduct all meetings in accordance with the procedure prescribed for the committee.

25. The minutes of the meetings shall be distributed to all members and they shall be examined and confirmed at the next subsequent meeting.

26. Any question asked at a meeting may be disallowed for one or more of the following reasons :—

(a) The question is irrelevant to the business of the Committee ;

(b) The question is defamatory to an individual member ;

(c) The question constitutes delivery of a speech instead of asking a question ;

(d) The question is too long ; and

(e) It is a supplementary question.

27. Resolutions confirmed at the meetings shall not be modified within three months from the date of the resolution. However, if three-fourths of the members attending a meeting desire a discussion on that resolution, this will be allowed.

28. When matters of a financial or personal nature connected directly or indirectly with an individual member are intended to be discussed at a meeting, the member concerned shall not be present at the meeting. If the member persists in attending the meeting, the Chairman shall ask him to leave the meeting.

29. All decisions at meetings shall as far as possible be taken unanimously, and every effort must be made to arrive at agreed decisions through frank and full discussions. In the event of a tie the Chairman may exercise a casting vote.

DUTIES AND FUNCTIONS

30. The Township, District and Divisional Committees shall exercise duties and functions in two broad fields:—

(a) Planning ; and

(b) Execution.

31. In the sphere of planning, it shall be the initial duty of the Township Committee to evolve by discussion with representatives and inhabitants of all towns and villages within their jurisdiction an initial list of works and other requirements which the people themselves and members of

the Committee consider should be undertaken for the welfare and economic development of the area during the following financial year. The Township Committee at this stage will thus become the principal forum for the discussion of the welfare and development needs of each area and formulation of these needs for the consideration of the Central Authorities. The interest shown in these discussions, and the care devoted to the evolution of desirable projects and plans, will determine the extent to which the plans formulated by the Central Government reflect the wishes of the people themselves, and such discussions must therefore be encouraged and held as fully and widely as possible.

32. District Pyidawtha Committees will exercise a dual function in this regard. They will first formulate such plans and projects as they themselves consider desirable and necessary for the welfare and development of their districts, and secondly co-ordinate the various proposals formulated by the Township Committees and those evolved by themselves into a co-ordinated district plan.

33. The Divisional Pyidawtha Committees will exercise a three-fold function in this regard. They will firstly formulate such plans as they consider will promote welfare and development within their divisions in addition to those evolved by the Township and District Committees; secondly, co-ordinate all Township and District plans and the plans they themselves evolve into a Divisional Plan; and thirdly, prepare an estimate of the material and man-power resources available within their own Divisions.

34. Divisional Pyidawtha Committee shall in addition exercise the following two major functions :—(a) They shall act as the representatives of the Township and District Pyidawtha Committees within their jurisdiction for the purpose of discussing their plans and requirements with the Central authorities and getting them accepted in full co-ordination with the over-all national Plan; and (b) they shall discuss the Budget provisions necessary for carrying out the plans.

35. In the sphere of execution, each Committee shall exercise a two-fold responsibility :—(a) The actual execution of each project for which it is made responsible, either by letting it out on contract or undertaking the work directly itself; and (b) supervision of the execution of each work,

whether undertaken on contract or directly. The District and Divisional Committees will also have the function of supervising the execution of the works by the respective Township and District Pyidawtha Committees within their jurisdiction.

36. In regard to execution, the Pyidawtha Committees shall be vested with authority in two different ways :—

- (a) To undertake entirely at their discretion, and in respect of which no specific Budget provision is made, certain works which they consider necessary for the welfare of the people, free from Departmental control and the restriction of rules and regulations. The sole criterion shall be whether the Divisional Pyidawtha Committee considers that such work shall promote the welfare of the people, and so long as this criterion is satisfied it will not be necessary for such works to be covered by sanction or to be in accordance with any rules or procedure. The Committees must however be responsible for ensuring that such money is not wasted or misused. To enable them to exercise this function, a Discretionary Grant for each division shall be created ; and
- (b) Execution of works provided in the Budget Estimates and in the Works Programme of each Department concerned.

37. In addition to above, the Pyidawtha Committees shall exercise functions in regard to :—

- (a) granting of Industrials loans ;
- (b) administration of relief funds ;
- (c) supervision of loans granted to local bodies for capital works ; and
- (d) administration of Agricultural and Co-operative Loans.

District Pyidawtha Committees will also through their relevant Sub-committees, exercise functions in regard to disposal of tenancy.

38. The manner in which the above functions shall be exercised are explained in greater detail in the following chapters.

CHAPTER III.—PLANNING

39. Every year, during the month of February, each Township Committee shall organize meetings of villagers and residents throughout the township for the purpose of discussing and suggesting welfare and development projects which they consider should be carried out within their areas. This is the most crucial stage in planning, as these meetings will determine to what extent the plans finally drawn up by Government represent the needs and wishes of the people themselves. The fuller the discussions are the greater will be the contribution to national planning, and the District and Divisional Pyidawtha Committees should therefore take a personal interest and ensure that the meetings are organized and conducted in such a manner as to elicit the fullest reactions from all concerned, and their wishes and needs in regard to welfare and development plans for each area. The decisions of each meeting shall be forwarded to the Township Pyidawtha Committee, who will itself at the same time consider and evolve plans and projects which will promote welfare and development within the township. All works and projects so formulated will then be considered by the Township Committee during the first half of March, and then co-ordinated into a Township Plan. In this plan all works and projects must be arranged in an order of priority, both individually and in categories. In the case of plans and projects whose execution would extend over a period of years the stages that will be completed during the first year and during each subsequent year until completion should also be indicated as clearly as possible. The Township Plan will then be submitted to the District Pyidawtha Committee before the end of March each year.

40. Each District Pyidawtha Committee will also consider during the months of February and March plans and projects which will promote welfare and development within their districts. Representatives of District Pyidawtha Committees should whenever possible attend meetings organized by the Township Committees, and assists in the formulation of ideas. The plans formulated by the District Committee, together with those submitted by the Township Pyidawtha Committees, shall then be co-ordinated into a District Plan and submitted to the Divisional Pyidawtha Committee during the first week of April. Each District

Plan should arrange all the projects and works included therein in an order of priority. In respect of projects whose completion will extend over a period of years, the stages for each year should be shown clearly.

41. The Divisional Pyidawtha Committee will also similarly consider plans and works which will promote welfare and development within its jurisdiction. It shall then consolidate them together with the District and Township Plans into a Divisional Plan, and will arrange all works and projects in an order of priority, both individually and in categories. In respect of projects whose completion will take more than one year, each stage of completion should be shown year by year.

42. The Divisional Pyidawtha Committee shall also make an estimate of the man-power and material resources available within the division for carrying out all the projects and works included in the Divisional Plan.

43. The Divisional Plan together with an estimate of the man-power and material resources shall then be sent to the Ministry of National Planning before the end of April, and the Ministry of National Planning shall forward them to the administrative Ministries concerned for co-ordination into over-all plans evolved by each Ministry. It will also co-ordinate the Divisional Plans into such over-all plans for the whole country as are under consideration by it.

44. Each Plan whether it originates from the Township Pyidawtha Committee, District Pyidawtha Committee or Divisional Pyidawtha Committee, shall include—

- (a) a plinth area estimate and other necessary plans for each proposed work or project ; and
- (b) the location and site proposed for the work.

Plans must be evolved strictly on the basis of what can practically be carried out during the ensuing financial year.

45. Each Divisional Plan shall be prepared in sections relating to each subject, so that they can be separated and sent to the Ministry concerned. Twelve copies of each Divisional Plan shall be forwarded to the Ministry of National Planning.

45-A. The requirements of each District in regard to Agricultural and co-operative Loans shall be formulated and

forwarded to Rangoon in accordance with the detailed instructions contained in Appendices H and I. Two copies shall also be forwarded direct to the Ministry of National Planning according to the procedure prescribed in paragraph 8 (c) of Appendix 8.

The total funds required will be determined in the Ministry of Agriculture and Forests in consultation with the Ministry of National Planning. The provision of funds in the Budget will be determined in the Ministry of Finance and Revenue in consultation with the Ministry of National Planning.

CHAPTER IV.—BUDGETING.

46. On receipt of the Divisional Plan or the relevant sections thereof in each administrative Ministry, a copy shall be forwarded to the Head of Department concerned who will scrutinize the plans from a technical point of view, co-ordinate them firstly with plans evolved at the Centre for each division and secondly with such over-all country-wide plan as may exist. The co-ordinated plan for each Department will then be forwarded to the Ministry of Finance and Revenue for inclusion in the Preliminary Budget Estimates. Each administrative Ministry shall be responsible for ensuring that each plan or project proposed for inclusion in the Budget Estimates has received the necessary administrative and financial approval and satisfies other budgetary requirements. The Ministry of Finance and Revenue will then, in consultation with the Ministry of National Planning, consider their inclusion in the Budget Estimates for the following year and enter into such further discussions as may be necessary with the administrative Ministries and Heads of Departments concerned. Such consultations at the Centre shall be completed by the end of May.

47. A Preliminary Conference will then be convened during the first half of June in Rangoon which would be attended by all Commissioners of Divisions, two official representatives to be selected by the Divisional Pyidawtha Committee, one non-official representative for each District. Heads of Departments, Hon'ble Ministers and Secretaries and representative of each Ministry.

48. The Divisional Commissioners shall be informed of the plans that have been approved and proposed for inclusion in the Budget Estimates, which plans have not been included and the reasons therefor. The discussions at the Preliminary Conference on this subject shall be as free and full as possible. These deliberations shall be concluded by the middle of June, so that the final Budget Estimates framed in the Ministry of Finance and Revenue may include provisions for all the plans and proposals for other expenditure agreed to at the Preliminary Conference.

49. The final Budget Estimates will ordinarily be approved by the Cabinet before the end of July, so that they shall be ready for presentation to Parliament in August. Immediately after the final Budget Estimates are approved by Cabinet, the annual Union Conference shall be convened in Rangoon during the first week of August every year and attended by representatives from every township, district and division. The object of this Conference shall be to explain the various plans that have been approved and incorporated in the Budget Estimates, and to adopt them formally in the form of Resolutions. The actual provisions made in respect of each plan or group of plans will not, however, be disclosed during this Conference as they will be subject to approval by Parliament.

CHAPTER V.—EXECUTION

PREPARATORY

50. Immediately after the conclusion of the Union Conference, each Divisional Pyidawtha Committee and the respective authority at the centre shall take the following preliminary action.

Discretionary Grant

51. Each Divisional Pyidawtha Committee shall determine and allocate the amount to be placed at the disposal of each District and Township Pyidawtha Committee, and issue such general instructions as regards the use of funds as the Divisional Pyidawtha Committee may desire to issue, consistently with the general principle that the Discretionary Grant allocated to the District and Pyidawtha

Committees should be used at their discretion in such manner as they consider will best promote the welfare of the people.

Repairs and Maintenance

52. In Principle, all works relating to Repairs and Maintenance shall be executed by the District Pyidawtha Committee. The Divisional Pyidawtha Committee shall however have the right to supervise any work carried out by the District Pyidawtha Committee.

53. The Executive Engineer, P.W.D., shall prepare immediately a list of repair and maintenance works to be carried out within his District and submit this list to the Divisional Pyidawtha Committee. This list will then be discussed by the Divisional Pyidawtha Committee, which will firstly authorize the work in broad categories for each District, and secondly determine how much of the funds allotted for Repairs and Maintenance under the Head : 41.Civil Works in the Budget shall be allotted to each District. For this purpose, the Chief Engineer, P.W.D., shall supply each Divisional Pyidawtha Committee with the allocation under this Head for the Division immediately after the Estimates are presented in Parliament. The Chief Engineer shall also inform the Divisional Pyidawtha Committees of any changes that may be made in the Budget as finally approved by Parliament.

54. The financial allocation having been made, each District Pyidawtha Committee shall determine what specific works of repairs and maintenance shall be carried out with the funds placed at its disposal. The Committee shall however specify only the work to be carried out ; the technical specification for each work shall be determined by the Executive or District Engineer concerned. The Committee shall also decide whether each work shall be carried out by calling for tenders, letting out on contract without a tender or by departmental labour.

55. The Superintending Engineer, P.W.D., will also prepare a list of materials necessary for carrying out the repairs and maintenance, and the Divisional Pyidawtha Committee shall determine the extent to which the necessary materials will require to be procured from central sources,

56. The Divisional Pyidawtha Committee shall also issue such other instructions as they consider necessary in regard to preliminary arrangements for carrying out repairs and maintenance.

Original Works, Major and Minor

57. Immediately after the Budget has been presented to Parliament, the Chief Engineer, P.W.D., shall inform each Divisional Pyidawtha Committee (a) what the total allocation for the Division is ; (b) which specific works will be carried out directly by the Centre ; (c) which specific works shall be carried out by the Pyidawtha Committees ; and (d) the requirements of material for carrying out all categories of work as estimated by the Centre. The above information shall cover all works provided for in the Budget under the Head. 82 Civil Works : Capital Outlay. Similarly also the Chief Engineer, Irrigation, and the General Manager, Burma Railways, shall provide information as above to each Divisional Committee. The information should reach each Divisional Committee before the end of August. A copy each of this intimation shall also be forwarded to the General Supervisory Committee and to the Central Procurement and Advisory Committee at Rangoon.

58. Immediately on receipt of the above intimation, each Divisional Pyidawtha Committee shall convene a meeting and take the following action :—

- (i) Decide and allocate which specific works shall be carried out by itself, by the District Pyidawtha Committees and by the Township Pyidawtha Committees and intimate to them the allocation ;
- (ii) Compare the list of materials prepared by itself as necessary for carrying out all the work with the list supplied by the Centre, determine how much can be procured locally and how much will require to be procured either from Rangoon or from abroad through the Central Procurement and Advisory Committee in Rangoon ;
- (iii) Whether the skilled and unskilled labour available in each locality within the Division is sufficient for carrying out the works in that locality, what labour will require to be recruited from other localities *inside* the Division, what use should be made of Labour Co-operatives and Rehabilitation

Brigades operating inside the Division and what labour force both skilled and unskilled will require to be obtained from Rangoon through the Rehabilitation Brigades ; and

- (iv) Whether plans and estimates are available for each of the projects and works to be carried out by the Pyidawtha Committees in such form and detail as to enable the works to be carried out and what technical assistance either in respect of preparing further detailed plans and estimates or of personnel are required from Rangoon.

Bazaars under Local Bodies

59. As soon as the Budget is presented in Parliament, the Ministry of Social Services shall intimate to each Divisional Pyidawtha Committee how much has been provided in the Budget as loans for construction of Bazaars by each local authority within the Division.

60. The Divisional Committee will then enter into discussions with the Local Body concerned and arrive at tentative decisions (a) whether the work of construction shall be carried out by the Local Body itself or by the Divisional, District or Township Pyidawtha Committee ; (b) what assistance in regard to material and labour will be required either from the Divisional Pyidawtha Committee or from Rangoon ; and (c) what arrangements in regard to supervision require to be made.

61. The Divisional Pyidawtha Committee shall then intimate to the Central Procurement and Advisory Committee, Rangoon, the total requirements of materials and labour from outside the Division necessary for carrying out all the projects within the Division, and of technical assistance from Rangoon.

Aid to Industries and Relief

62. The Ministry of Industry and Mines and the Ministry of Welfare and Relief shall as soon as the Budget is presented in Parliament intimate to each Divisional Pyidawtha Committee the total amount provided in the Budget for loans to industries and for relief respectively.

63. Each Divisional Pyidawtha Committee shall then decide how the funds so provided shall be allocated to the District and Township Pyidawtha Committees under its control, intimate the allocation proposed to be made to each District and Township Pyidawtha Committee and issue such other general instructions as it may consider necessary in preparation for the work.

Co-operative Loans

64. Detailed instructions in regard to the preparatory work to be carried out in regard to Co-operative loans are given in Appendix I.

65. It is vitally important that all the preliminary work enumerated above are completed before the end of September every year, so that the actual work of execution may start with the beginning of the new financial year without any loss of time. It must also be remembered however that all provisions made in the Budget and intimated to Divisional Pyidawtha Committees by the central authorities as above are provisional, and cannot be taken as authorized or firm until the Budget is passed by Parliament and the annual Appropriation Act is passed. While therefore the Budget provisions as intimated to Divisional Pyidawtha Committees should be used for completing all preparatory work, they must not be considered as firm until the Appropriation Act is passed by Parliament and no Township, District or Divisional Pyidawtha Committee and no Local Body should enter into any firm commitments or sign contracts for execution of works until the beginning of the new financial year.

EXECUTION

General Principles

66. The following general principles govern the devolution of powers to Pyidawtha Committees, and the assumption of responsibility for execution of works jointly by Pyidawtha Committees and Departmental officials in the Districts :—

- (a) The powers devolved are wide, and large sums of public money will be placed at the disposal of Pyidawtha Committees to be spent entirely at

their discretion and free from ordinary Departmental control and the existing rules and regulations. It is therefore the duty of every Pyidawtha Committee to ensure that the funds placed at its disposal are used entirely for public Welfare, and is not diverted in any way to personal gain. Each Pyidawtha Committee must also maintain proper accounts of all sums spent out of the Discretionary Fund, and shall account for the expenditure so incurred annually to Government. The accounts shall also be open to audit ;

- (b) Every official in each Department in the District must understand that the assignment of responsibility to Pyidawtha Committees for letting out contracts and for general supervision does not in any way absolve them of their responsibility in regard to making all necessary preparations for ensuring that the works and projects provided for in the Budget and for which they are departmentally responsible are carried out successfully and with due economy and expedition. They will thus remain primarily responsible for (i) preparation of preliminary designs and estimates at the planning stage ; (ii) estimating the labour and material requirements at the preliminary stage and advising the Divisional Pyidawtha Committee how much can be procured locally, what materials and labour should be requested for from the centre and what technical assistance from outside the Division will be necessary for carrying out the works efficiently and in time ; (iii) preparing the tender forms and other documents necessary for letting out contracts or undertaking work by direct labour ; (iv) checking the progress of work and passing running bills ; and (v) detailed supervision until each work is completed and the final bill is paid. The manner in which these functions will be discharged and the separate and joint responsibility of the Departmental official concerned and of the Pyidawtha Committee responsible for carrying out the work is explained in detail in the Appendices ; and

- (c) The district officials responsible for the maintenance of essential services such as roads, bridges, railway-tracks, etc., shall have powers to act in an emergency. The extent of powers to be exercised in such cases is indicated in detail in the Appendices.

Discretionary Grant

67. Each Divisional, District and Township Pyidawtha Committee shall have authority to utilize the funds placed at its disposal under this head for such purposes and in such manner as will, in the judgment of each Committee, promote welfare and reconstruction within its jurisdiction. It will not be necessary to comply with any Departmental instructions applying to any other kind of expenditure, or to follow any rules and regulations that exist for other expenditures. The only conditions that will govern expenditure from the Discretionary Grant are as follows :—

- (a) In allocating funds to the District and Township Pyidawtha Committees, the Divisional Pyidawtha Committee shall do so separately for capital expenditure and for current expenditure, as provided in the Budget ;
- (b) No Committee shall incur expenditure in excess of the total amount allocated to it by the Divisional Pyidawtha Committee. Funds allotted for capital expenditure must on no account be used for any current expenditure ; and
- (c) The expenditure on any one project or work under this head shall not exceed K 10,000, whether the work is undertaken by a Divisional, District or Township Pyidawtha Committee.

68. In order that the limited funds made available as Discretionary Grant may benefit the largest number of people, works and projects which do not cost an excessive sum, such as digging of wells, construction of minor roads and bridges, etc., should be given priority under this head.

69. The inhabitants of the locality for whose welfare a particular work under this head is authorized should be asked to make a contribution towards the work in labour and wherever possible also in material. If for example a

primary school building is to be constructed with funds from the Discretionary Grant. The local inhabitants should contribute the necessary labour and such materials as can be obtained without purchase, and funds from the Discretionary Grant should be used for engagement of skilled labour not available locally and for such materials as require to be purchased. Such an arrangement will ensure that the benefits accruing to the people is far more than that represented by the sum of money allotted, and will also create a healthy community spirit and foster self-help and self-reliance.

Repairs and Maintenance

70. Funds for repairs and maintenance having been, allocated to each Pyidawtha Committee, and the works to be carried out having been specified, in the preparatory stage, the actual execution of the work shall follow the detailed instructions contained in Appendix A.

Original Works

71. Each Divisional and District Pyidawtha Committee and also each Township Pyidawtha Committee if the Divisional Pyidawtha Committee so decides, shall appoint Sub-committees of itself for carrying out each broad category of major works and repairs and maintenance in respect of which it is given responsibility. Each Sub-committee shall consist of the Deputy Commissioner or the Divisional, District or other Officer directly responsible for the works allocated to the Sub-committee as Chairman, and such other members as the Committee may determine but not exceeding five including the Chairman. The Divisional Pyidawtha Committee shall prescribe the rules and procedures which each Sub-committee shall follow, and also its powers with specific reference to the subjects in respect of which the Sub-committee shall be required to obtain the approval of the main Committee.

72. Each Divisional Pyidawtha Committee shall convene a meeting during the first week of October for the specific purpose of discussing and deciding on the following matters :—

- (a) Review and discuss the major works that have been allocated to it for execution during the financial year ;

- (b) Determine which of these works shall be carried out by the Divisional Pyidawtha Committee, the District Pyidawtha Committee and the Township Pyidawtha Committee. In discussing this matter the Committee shall bear in mind the principle that works up to a value of K 2 lakhs shall be carried out by the District Pyidawtha Committee ;
- (c) Determine which of the works allocated to each Committee shall be carried out and supervised by the Committee itself, and which of the works shall be carried out by Sub-committees thereof ;
- (d) Discuss and determine a programme of work so that all the projects provided for in the Budget may be carried out successfully during the financial year ;
- (e) Discuss the availability of men and materials for carrying out the work, their allocation within the division so as to avoid undue competition, and what requests for assistance should be forwarded to the procurement and Advisory Committee at Rangoon ;
- (f) Consider which of the works should be carried out by calling for tenders, which should be let out on contract without calling for tenders and which should be carried out by Departmental labour. In coming to a decision on this subject, the Committee shall follow the provision in the P.W.D. Code, and the detailed instructions contained in Appendix A. The Committee shall also consider specifically the extent to which Rehabilitation Brigades and Labour Co-operatives shall be employed for each specific work ; and
- (g) Make detailed arrangements for calling of tenders, letting out contracts and carrying out works with Departmental labour.

73. Detailed instructions in regard to execution, supervision, payment of working bills and other matters relating to the completion of each work are contained in Appendix A.

Bazaars under Local Bodies

74. Instructions governing the grant of loans to local bodies for construction of bazaars, recovery of instalments, etc., are included in Appendix D. Under these instructions, it will be the duty of each Divisional Pyidawtha Committee to—

- (a) Determine whether any particular bazaar shall be constructed by the local body itself or by one of the Pyidawtha Committees or a Sub-committee thereof, or by some other agency ;
- (b) Recover the instalments towards the payment of loans by the local body concerned in accordance with instructions contained in Appendix D, and credit them to Government ; and
- (c) Ensure generally that the loans are utilized for the purpose for which they were granted and that the construction of bazaars undertaken by local bodies proceeds with due economy and expedition.

75. It shall also be the duty of the Divisional Pyidawtha Committee to ensure that the bazaar fits into such general town or development plans as may be authorized by Government for the town or locality in which the bazaar is situated.

Aid to Industries and Relief

76. Detailed instructions in regard to the granting of Industrial Loans out of funds placed at the disposal of Divisional Pyidawtha Committees, security for the loans, and recovery of loans are included in Appendix E.

77. Detailed instructions in regard to the administration of funds allocated to the Pyidawtha Committees for relief with their areas are included in Appendix F.

Agricultural and Co-operative Loans and Tenancy Disposal

78. Detailed instructions in regard to the administration of Agricultural loans and tenancy disposal are included in Appendix G.

79. Detailed instructions in regard to the administration of Co-operative loans are included in Appendix H.

CHAPTER VI.—ORGANIZATION AT THE CENTRE

GENERAL SUPERVISORY COMMITTEE

80. There shall be constituted at Rangoon a General Supervisory Committee for the control and supervision of all activities under the Pyidawtha Plan. The Committee shall consist of the Hon'ble Prime Minister as Chairman, and such other members as may be decided by Government.

81. All matters relating to the Pyidawtha Plan in respect of which there is any doubt or disagreement, and all policy matters relating thereto, shall be determined by this Committee.

PROCUREMENT AND ADVISORY COMMITTEE

82. There shall also be constituted in Rangoon a Procurement and Advisory Committee consisting of the following :—

- (1) Hon'ble Minister for Public Works and Rehabilitation,—*Chairman*.
- (2) Hon'ble Minister for Housing and Labour.
- (3) Secretary, Ministry of Public Works and Rehabilitation.
- (4) Secretary, Ministry of Planning.
- (5) Secretary, Ministry of Commerce.
- (6) A representative of the Ministry of Finance and Revenue.
- (7) Chief Engineer, Public Works Department.
- (8) Chief Engineer, Irrigation Department.
- (9) Superintendent, Government Central Stores.

83. The functions of this Committee shall be two-fold :—

- (a) Consideration of the over-all availability of materials and labour, both skilled and unskilled, estimated as necessary for carrying out all the Pyidawtha plans throughout the country, and making arrangements for procurement of materials from abroad and assignment of skilled and unskilled labour to each Division for carrying out the plans ; and

- (b) Giving advice and assistance to Divisional Pyidawtha Committees in such technical matters as may be referred to them by the Committees, or which may come to their attention as a result of inspection by officers from the Central Departments or otherwise. The Committee shall, in particular, keep a roster of technical and other personnel available for assistance in the execution and supervision of plans in the districts. It will also assist Pyidawtha Committees in the preparation or finalization of detailed plans should any Committee experience difficulty in doing so and calls for assistance from the Procurement and Advisory Committee.

SENIOR MINISTER FOR EACH DIVISION

84. Finally, each Division in the Union of Burma shall be placed in the immediate charge of a Senior Minister for purposes of facilitating the execution of all Pyidawtha plans and ensuring generally the success of the Pyidawtha Plan. The Hon'ble Minister shall not, however, act as a controlling authority in respect of the Division within his charge. His functions shall be purely advisory, and he shall render such advice and assistance as may be considered desirable for the success of the Plan. In particular, he shall have authority to take up with the General Supervisory Committee any specific matter relating to the working of the Pyidawtha Plan within the division in his charge. No Divisional, District or Township Pyidawtha Committee should attempt to obtain formal orders from the Hon'ble Minister in respect of any matter which is within their competence or in respect of which orders of some other administrative Ministry are necessary.

APPENDIX A.

PYIDAWTHA DIRECTIVE RELATING TO THE FUNCTIONS OF THE BUILDINGS
AND ROADS DEPARTMENT, GOVERNMENT OF THE UNION OF BURMA.

Section 1.

Classification of the functions of the Buildings and Roads
Department.—The functions of the Buildings and Roads Department
are classified as follows :—

Expenditure—

(A) Original Works—

(1) Major Works—

- (a) Communications.
- (b) Buildings.
- (c) Miscellaneous.
- (d) Furniture.

(2) Minor Works—

- (a) Communications.
- (b) Buildings.
- (c) Miscellaneous.
- (d) Furniture.

(B) Repairs—

(1) Buildings—

- (a) Requisitioned buildings.
- (b) Government buildings.
- (c) Furniture.
- (d) Essential Services.
- (e) Rehabilitation of buildings damaged during the war
and the insurrection.

(2) Communications—

- (a) Ordinary repairs.
- (b) Rehabilitation of Communications damaged during the
war and the insurrection.

(3) Miscellaneous.

(C) Tools and Plant—

- (1) New Supplies.
- (2) Repairs and Carriage—
 - (a) Motor Transport.
 - (b) Miscellaneous.

Revenue—

- (a) Rents.
- (b) Recoveries for services rendered.
- (c) Recoveries of expenditure.
- (d) Ferry Receipts.

- (c) Cost of stores received from Army and CAS(B) without cash adjustment.
- (f) Miscellaneous.
- (g) Receipts in England.

Section 2.

Definitions of the functional classifications—

- (A) The term "Original Work" indicates new construction, whether of entirely new works (such as buildings, roads, etc.) or of additions, alterations and improvements to existing works.
A work costing up to K 10,000 is a Minor Work and a work costing more than K 10,000 is a Major Work. The term "Repairs" means operations undertaken to maintain the existing works in proper condition.
- (B) (i) "Communications" means the roads notified by the Government as Main Roads or Union Highways.
(ii) "Government buildings" means the buildings borne on the books of the Buildings and Roads Department.
(iii) "Miscellaneous Works" means works which are required in the interest of general public but are neither buildings nor communications nor for a particular department.

Example.—Jetties.

- (iv) "Furniture" means only the furniture installed in the Government residential buildings and the Inspection and District Bungalows of the Buildings and Roads Department.
- (v) The following types of expenditure constitute "Essential Services":—
 - (a) Wages of the Durwans employed to look after the buildings belonging to the Buildings and Roads Department and of the Sweepers employed by the department for such buildings where it is so responsible.
 - (b) Municipal Taxes payable by the Buildings and Roads Department for Government buildings.
 - (c) Expenditure incurred in connection with the supply of electricity, water and steam in buildings where the Buildings and Roads Department is so responsible.
- (vi) "Rehabilitation of damages during the war and the insurrection" means reconstruction of works to the original specification and size.

*Example.—*If by reconstruction a building will become larger than the original size or when it constitutes an improvement to the original specification, the work is not "Rehabilitation" but "Original Work."

Section 3.

Of the various classes of functions of the Buildings and Roads Department given at Section 1, the following are transferred to the Pyidawtha Committees : —

(A) Original Works—**(1) Major Works—**

- (a) Buildings.
- (b) Miscellaneous.
- (c) Furniture.

(2) Minor Works—

- (a) Communication.
- (b) Buildings.
- (c) Miscellaneous.
- (d) Furniture.

(B) Repairs—**(1) Buildings—**

- (a) Government buildings.
- (b) Furniture.
- (c) Rehabilitation of buildings damaged during the war and the insurrection.

(2) Communications—

- (a) Ordinary repairs.
- (b) Rehabilitation of communications damaged during the war and the insurrection.

(3) Miscellaneous.

In the case of Specialist Works namely the Sanitary and Electrical Works pertaining to the above works, the Buildings and Roads Department shall continue to remain responsible for them as works not transferred to Pyidawtha Committees and shall continue to undertake them directly according to the existing rules of the department.

Section 4.

The Pyidawtha Committees are to undertake the following functions in respect of works transferred to them : —

(A) In respect of the " Original Works "—

- To accord
- (i) Administrative Approval as defined below.
 - (ii) Financial Sanction as defined below.
 - (iii) Technical Sanction as defined below.

NOTE.—The above approval and sanctions relate only to Original Works

When an Original Work is to be undertaken, the Pyidawtha Committee should arrange to accord the abovementioned approval and sanctions for it in the order as stated and it should be considered as qualified for execution only after all the above approval and sanctions have been given. However, the actual execution can only be done to the extent of funds allotted to the work according to the distribution

under the Budget Estimate. Of the abovementioned approval and sanctions, any approval or sanction existing for a work at the time a Pyidawtha Committee begins to function shall remain to hold good for that work.

When a Head of Department requires for his department a work in the nature of an Original Work transferred by the Buildings and Roads Department to the Pyidawtha Committees, he should apply to the Pyidawtha Committee concerned to arrange for it. When a Head of Department so applies, the Pyidawtha Committee should arrange to give the necessary approval and sanctions as explained above.

(B) In respect of "Repairs"—

- (i) To arrange all works in the order of priority in which they are desired to be completed.
- (ii) To fix a monetary limit known as the Lump Sum Limit, for every repair work up to which expenditure can be incurred.

Definitions of the Approvals and Sanctions—

Administrative Approval means the decision given by the Pyidawtha Committee with the concurrence of the representative of the department concerned on the said Committee as to whether a work is necessary or not.

Financial Sanction means the fixation by the Pyidawtha Committee of a limit of cost for a work.

Plinth Area Estimates and functional drawings and plans are necessary for Financial Sanction.

NOTE.—The Financial Sanction is not the authority to incur expenditure. Expenditure can be incurred only when allotment of funds exists according to the distribution under the Budget Estimate and only to the extent of such allotment.

Technical Sanction means the sanction accorded for a work by the Pyidawtha Committee after obtaining the technical recommendation of the officer concerned after his examination of the detailed estimates, detailed drawings and specifications.

The above approval and sanctions should be given by the Pyidawtha Committees as follows according to the cost of the work :—

- (i) When the cost of a work does not exceed K 2,00,000 the approval and sanctions should be given by the District Pyidawtha Committee.
- (ii) When the cost of a work exceeds K 2,00,000 the approval and sanction should be given by the Divisional Pyidawtha Committee.

Section 5.

Funds.—The Government will allot funds to the Chief Engineer for all works pertaining to the Buildings and Roads Department according to the Budget Estimate sanctioned by the Parliament.

The Chief Engineer will then distribute the funds he receives to the Executive Engineers according to the existing rules and in the manner as done hitherto but he should furnish the Divisional Pyidawtha Committees with the relevant extracts of his statement of distribution of funds relating to works transferred to the Pyidawtha Committees.

While the distribution of funds by the Chief Engineer to the Executive Engineers will be in the manner as hitherto done, there will be a slight difference with the existing practice in the case of funds for Minor Original Works.

Under the existing practice, the Chief Engineer allots the funds for specified Minor Original Works to the Commissioners and Heads of Departments according to their demands and they in turn call for the detailed estimates and plans from the Executive Engineer, accord the financial sanction if the detailed estimates and plans are approved and reallot the funds to the Executive Engineers. However, according to this directive, the arrangement for Minor Original Works will be as follows :—

(a) The Chief Engineer will, as soon as he receives the allotments according to the Budget approved by the Parliament, give Block Grants to the Executive Engineers from the appropriate heads of funds for expenditure on Minor Original Works. However, the Executive Engineers should utilize the funds only for works financially sanctioned as follows by the Pyidawtha Committees.

(b) The Departments requiring Minor Original Works should apply to Divisional Pyidawtha Committee.

(c) If the Divisional Pyidawtha Committee agrees with the necessity for the work, it should proceed as follows :—

(i) The Executive Engineer should be called upon to submit the detailed estimate and plans to the District Pyidawtha Committee and report the estimated cost of the work to the Divisional Pyidawtha Committee.

(ii) The District Pyidawtha Committee should be asked to take up the work.

(d) The Executive Engineer should, on receipt of the instruction from the Divisional Pyidawtha Committee, prepare the detailed estimate and plans and submit them to the District Pyidawtha Committee. However, the work should be of the type the Buildings and Roads Department usually undertakes and if it is a new structure, the site plan showing its location should be submitted to the District Pyidawtha Committee and its approval obtained before proceeding with the preparation of the detailed estimate. In submitting the detailed estimate to the District Pyidawtha Committee, the Executive Engineer should also report whether he has the necessary funds or not to undertake the work. A similar report should also be made to the Divisional Pyidawtha Committee giving the cost of the work.

(e) On receipt of the detailed estimate and plans submitted by the Executive Engineer, the District Pyidawtha Committee should examine and if approved, accord the Financial Sanction and return them to the Executive Engineer.

(f) The Executive Engineer, on receipt of the detailed estimate and plans financially sanctioned as mentioned in the foregoing paragraph (e), should accord Technical Sanction if there are sufficient funds

and proceed to put the work in hand according to the existing rules. (See also section 11).

The Executive Engineer should not put a work in hand for which funds are insufficient.

(g) When a work cannot be put in hand due either to the Executive Engineer having no funds allotted by the Chief Engineer for the purpose or to the insufficiency of funds, the Divisional Pyidawtha Committee can demand for necessary funds for the work from the Chief Engineer. However the Chief Engineer will allot funds to the Executive Engineer against such demands only when there are funds with him as allotted by the Government under the appropriate head.

NOTE.—The term "existing rules" means the relevant rules under which the Buildings and Roads Department functions at the time the Pyidawtha Committees are formed.

Section 6.

(A) The Executive Engineer should comply with the following instructions on receipt of the statement of the Chief Engineer's distribution of funds :—

(I) Original Works.—Lists of original works showing the following classifications separately should be submitted to the Divisional Pyidawtha Committee.

- (a) Major Original Works.
- (b) Minor Original Works.

Each list should contain the following details :—

- (1) Classification of work.
- (2) Name of work.
- (3) Whether Financial Sanction exists.
- (4) Allotment for the new Financial year.
- (5) Whether Technical Sanction exists. If so the amount.
- (6) If there is no Technical Sanction yet, a report as to what action is being taken to obtain it.
- (7) If the work is a carry-over work from the previous financial year,
 - (i) Expenditure incurred prior to the new financial year.
 - (ii) How the work is being continued.
 - (iii) If the work is a contract work,
 - (a) Name of the contractor.
 - (b) Cost of the contract.
 - (c) Payments already made to the contractor according to the contract.
 - (d) Progress made by the contractor in terms of work and the estimated value of the remaining work.
- (8) If the work is a new work to be commenced in the new financial year, the Executive Engineer's recommendation as to how it should be undertaken.

(II) Repairs.—As repairs involve works which have to be undertaken by preparing the Work Authorities gradually throughout the year, it will not be possible for an Executive Engineer to give at the

commencement of a financial year any accurate forecast as to what the cost will be for a particular repair work.

However, he should prepare and submit a statement to the Divisional Pyidawtha Committee showing, for each individual building, road, etc.,

- (a) What repairs are necessary, and
- (b) their approximate cost giving also the proposed breakdown of the repairs funds allotted by the Chief Engineer against the individual works.

(B) The Divisional Pyidawtha Committee should proceed as follows on receipt of the abovementioned reports from the Executive Engineer :—

Original Works.—If the value does not exceed K 2,00,000 the Divisional Pyidawtha Committee should transfer the work to the District Pyidawtha Committee to take up according to the responsibilities assigned to it by this directive.

If the value exceeds K 2,00,000 the Divisional Pyidawtha Committee itself should take up the work similarly.

Repairs.—As repair works are by nature such that they are gradually undertaken throughout the year as already explained, the Divisional Pyidawtha Committee should transfer to the District Pyidawtha Committee the undertaking of all repair works according to the responsibilities assigned to it by this directive. However, the Divisional Pyidawtha Committee may, if it so desires, instruct the District Pyidawtha Committee as to what priority is to be given for any particular repair work.

Section 7.

Instructions relating to Original Works.—The following instructions indicate action to be taken for Original Works by the Pyidawtha Committee concerned :—

(A) Works for which Technical Sanction exists :—

There will be two types of such works namely :—

- (a) Works commenced in the previous years. Such works may be continued by the Executive Engineer in the manner in which they are in progress.
- (b) Works to commence in the new financial year. If tenders are to be called for according to the rules of the Buildings and Roads Department, the Executive Engineer should for both types of works call for and open the tenders according to those rules. He should then prepare the Comparative Statement and submit it along with the tenders to the Pyidawtha Committee concerned.

- (a) If the tenders are for a work costing not more than K 2,00,000 the Comparative Statement and tenders should be submitted to the District Pyidawtha Committee.

- (b) If the tenders are for a work costing more than K 2,00,000 they should be submitted to the Divisional Pyidawtha Committee.

On the receipt of the Comparative Statement and tenders, the Pyidawtha Committee should select the tender to be accepted subject to the following conditions :—

- (i) Normally, the lowest tender should be selected for acceptance, but if there are special reasons, any other tender may be selected instead.
- (ii) If a tender which is not the lowest is selected for acceptance, the Pyidawtha Committee should record the reason for its action in writing on the connected papers.
- (iii) Even the lowest tender should not be accepted, if the cost of the work will thereby exceed the Financial Sanction.

In such circumstances, the Pyidawtha Committee may arrange to obtain a revised Financial Sanction sufficient to cover the increased cost and the said lowest tender may then be selected for acceptance.

- (iv) If the cost will exceed the financial sanction even with the selection of the lowest tender, the Pyidawtha Committee may offer the work at estimated rates to any suitable contractor by negotiation without calling for fresh tenders.
- (v) No Pyidawtha Committee is authorized to modify or correct the printed conditions on the Government Contract or agreement forms.

After selecting the suitable tender under the above conditions, the Pyidawtha Committee should intimate its selection to the Executive Engineer.

The Executive Engineer, should on receipt of the above intimation, prepare the contract or agreement for the selected tender in the prescribed form according to the rules of the Buildings and Roads Department and arrange its acceptance according to the following authorization :—

- (i) If the cost does not exceed K 2,00,000 the Executive Engineer himself should accept the contract or agreement.
- (ii) If the cost exceeds K 2,00,000 the Executive Engineer should submit the prepared forms to the Superintending Engineer for acceptance.

The Superintending Engineer should accept the contract or agreement so submitted by the Executive Engineer after necessary scrutiny and Correction.

The Executive Engineer should keep all the accepted contracts and agreements in his custody according to the rules of the Buildings and Roads Department and their copies should likewise be submitted to the Accountant-General and the Superintending Engineer where necessary. The Executive Engineer may

proceed with the execution of works according to the rules of the Buildings and Roads Department where no tenders need be called for under those rules. (See also sections 10 and 11.)

(B) Works for which no Technical Sanction exists :—

- (a) The Executive Engineer should urgently prepare the detailed estimate and drawings for the work and submit them to the Pyidawtha Committee concerned to accord Technical Sanction. (See also sections 15 and 16.)
- (b) The detailed estimate and drawings submitted by the Executive Engineer for Technical Sanction should be dealt with by the Pyidawtha Committees as follows :—
 - (i) For works costing not more than K 2,00,000, the Technical Sanction should be accorded by the District Pyidawtha Committee.
 - (ii) For works costing more than K 2,00,000, it should be accorded by the Divisional Pyidawtha Committee.

A Pyidawtha Committee may however withhold the Technical Sanction if it disagrees with the general features of the estimate but its technical features such as the detailed specifications should be as proposed by the Executive Engineer.

For example, the roofing of a building may either be with Corrugated Iron Sheets or Dhani as decided by the Pyidawtha Committee but the actual design of the roof utilizing the material as decided by the Pyidawtha Committee should be at the discretion of the Executive Engineer.

- (c) The Executive Engineer will be responsible for the custody of the technically sanctioned detailed estimates and drawings according to the rules of the Buildings and Roads Department.
- (d) On receipt of the technical sanction, the Executive Engineer should proceed with the work according to his duties and responsibilities prescribed in the rules of the Buildings and Roads Department.

However, when it is necessary to call for tenders under those rules, the selection of tenders should be done by the Pyidawtha Committee as already stated above. (See also section 11.)

Section 8.

Instructions relating to Repairs.—(a) The Executive Engineer should undertake the repair works according to their priority allotted by the District Pyidawtha Committee under section 4 and should also keep the expenditure within the lump sum limits prescribed thereby.

The District Pyidawtha Committee, however, has the authority to revise its lump sum limits as necessary within the funds available under the relevant primary unit of allotment.

(b) The Executive Engineer may prepare the work authorities for repair works according to his judgment and sanction them himself within the conditions prescribed in the above sub-section (a).

(c) If tenders are to be called for according to the rules of the Buildings and Roads Department, the selection of tenders should be done by the Pyidawtha Committee as prescribed for Original Works. (See also sections 10 and 11.)

Section 9.

Accounts for Disbursements and Receipts of Cash.—The Executive Engineer will maintain the accounts for all disbursements and receipts of cash according to the rules of the Buildings and Roads Department.

When the Executive Engineer submits the usual "Monthly Returns of Allotments, Progressive Expenditure and Revenue" to the Chief Engineer, he should submit the relevant extracts from it to the Divisional and District Pyidawtha Committees.

Section 10.

Acceptance of contracts and agreements without calling tenders for works transferred to Pyidawtha Committees.—(i) When the Divisional Pyidawtha Committee so prescribes, the Executive Engineer should submit to that Committee, lists of contracts or agreements accepted without calling tenders for works transferred to Pyidawtha Committees.

(ii) When the Divisional Pyidawtha Committee so prescribes, the Executive Engineer should accept contracts or agreements without calling tenders for works transferred to Pyidawtha Committees only after taking the prior approval of the District Pyidawtha Committee.

Section 11.

Powers of the Pyidawtha Committee to select and prescribe the agency for undertaking works.—A Pyidawtha Committee, in discharging the responsibility assigned to it under section 6 (B), may at its option select and prescribe any one of the following methods for undertaking works transferred to it :—

- (i) By direct employment of labour.
- (ii) Through the agency of the Rehabilitation Brigade.
- (iii) Through the agency of Labour Co-operative Societies.
- (iv) Through the agency of contractors.

If the Pyidawtha Committee exercises the option under this section, the Executive Engineer should comply with its instructions subject to other relevant rules.

Examples.—If the Pyidawtha Committee selects the method of employing direct labour, the Executive Engineer should undertake the work accordingly in the manner as he would do when he himself decides to utilize such method. Similarly, when the Pyidawtha Committee selects any other agency, the Executive Engineer should see that there are agreements for all works costing more than Rs 200,

accepted according to the rules of the Buildings and Roads Department irrespective of whether a work is undertaken through the Rehabilitation Brigade, Labour Co-operative Societies or Contractors.

Such agreements, where tenders are to be called for according to the rules of the Buildings and Roads Department, should be those accepted as prescribed in section 7. No tenders need however be called for when works are done through the agency of the Rehabilitation Brigade.

When the Pyidawtha Committee does not exercise the above option vested in it, the Executive Engineer or the Superintending Engineer may himself select the agency for undertaking a work.

Where the Pyidawtha Committee selects and prescribes the method of executing a work, it should also see that there are preconceived arrangements to enable the Executive Engineer to deal urgently with unavoidable emergencies.

Section 12.

Although the Buildings and Roads Department will undertake works which are not transferred to Pyidawtha Committees according to its rules in force, the Department has the option to seek the assistance and co-operation of the Pyidawtha Committees in the selection of tenders for such works.

Section 13.

The Executive Engineer may apply to the Pyidawtha Committee for assistance and co-operation to overcome a difficulty or hindrance in undertaking any work.

Section 14.

Inspection of Works by Pyidawtha Committees.—A Pyidawtha Committee may inspect any work which the Executive Engineer is undertaking under its instructions but complaints if any should be made in writing only to the Executive Engineer or his superior departmental officers.

The Pyidawtha Committee should not give any Executive instructions on the basis of such complaints to the staff of the Executive Engineer.

Section 15.

Liaison between the Pyidawtha Committee and Offices of the Buildings and Roads Department.—(i) Only the written records will hold good in all cases of disputes between the Pyidawtha Committee and the offices of the Buildings and Roads Department.

(ii) When the Pyidawtha Committee so desires, the Executive Engineer or the Superintending Engineer as the case may be should prepare and submit to it the Plinth Area Estimate and functional drawings and plans.

However, it should only be for works the Buildings and Roads Department is usually responsible and for which the Administrative Approval also exists.

(iii) If the Pyidawtha Committees call for submission of the detailed estimate and detailed drawings, the Executive Engineer or the Superintending Engineer as the case may be, should prepare and submit them as early as possible provided—

- (a) the work is of the type which the Buildings and Roads Department is usually responsible;
- (b) there is for it a Plinth Area Estimate accepted by the Pyidawtha Committee, and
- (c) the work has been financially sanctioned and the Engineer concerned can also reasonably expect that the necessary funds will be sanctioned for it by the Government.

(iv) All new buildings required by the Pyidawtha Committee, when they are of the type the Buildings and Roads Department is normally responsible, should be according to the type plans prescribed by the Department. The type and specifications should be as prescribed by the Pyidawtha Committee only in cases where no such type plans exist.

Section 16.

The duties of the Executive Engineer and the Superintending Engineer regarding estimates for works of the Pyidawtha Committees.—The Executive Engineer and the Superintending Engineer are responsible for the preparation of the Plinth Area Estimates and functional drawings and plans and the Detailed Estimates and detailed drawings to the value of work as follows :—

The Executive Engineer is responsible for all estimates costing not more than K 1,00,000.

The Superintending Engineer is responsible for all estimates costing more than K 1,00,000 but he has the option to ask the Executive Engineer to prepare and submit any estimate.

Section 17.

Supersession of the Standing District Buildings Committee.—The District Pyidawtha Committees should take over all the functions of the Standing District Buildings Committees from the date of their formation.

Although this means the supersession of the Standing District Buildings Committees all rules pertaining to the duties and responsibilities of the Standing District Buildings Committees should continue to prevail for the District Pyidawtha Committees to function.

Section 18.

The Pyidawtha Committees and the Officers of the Buildings and Roads Department should respect all the existing rules and regulations of the Buildings and Roads Department which are not in conflict with the foregoing rules of this directive.

Example.—When three are Deposit and Agency Works for the Buildings and Roads Department to undertake on behalf of Local Bodies and other Government Departments respectively, they should be done by relevant application of the rules both of this directive and of the Buildings and Roads Department.

Section 19.

Preparation of Budget Estimate for Parliamentary Sanction.—To enable the Chief Engineer to include the requirements of funds for works transferred to the Pyidawtha Committees in his Departmental Budget Estimate for Parliamentary Sanction, the Divisional Pyidawtha Committees should furnish the Chief Engineer with statements of funds required for Pyidawtha Works for the financial year concerned in the forms prescribed by the Chief Engineer. Such statements should be submitted to reach the Chief Engineer on the date prescribed by him.

APPENDIX B.

DETAILED INSTRUCTIONS FOR WORKS ENTRUSTED BY THE NATIONAL HOUSING BOARD UNDER THE PYIDAWTHA PLAN.

The Board has organized School Committees to supervise construction of Schools in the districts. The fundamental difference between the Pyidawtha Committees and the School Building Committees is in that the latter has powers to utilize the Board's funds in the name of the Committee's Chairman and Secretary, on the recommendation of the local Resident Engineering Assistant appointed by the Board, subject, of course, to Administrative Approval, Financial Sanction and Technical Sanction of the Board. This vesting of powers simplifies the procedure.

It may however be mentioned that for the school buildings that are now under construction the School Building Committee concerned has as its functions the acceptance of tenders, directing the local Resident Engineering Assistant (who is appointed by the Board and who is a member of the Committee) in the execution of the construction work. Arrangements are being made to entrust the School Building Committees with at least 70 per cent of the estimated cost of the works under their disposal. Provision will be made for the School Building Committees to draw the expenditure incurred in the name of their respective Resident Engineering Assistants.

It is presumed that the proposed Pyidawtha Committees will absorb the Standing School Building Committees. But so far it needs to be clarified as to how the Board's works are to be carried on since there is no representative of the Board in the list of members of the Pyidawtha Committees. It is suggested that all Pyidawtha Committees (*i.e.*, whether District or Township) should have power of co-option. By such power an officer of the Board can be co-opted as a member of the Pyidawtha Committee, as and when any work by the Board is contemplated upon. It will be seen that this suggestion is made because there is no necessity for a representative of the Board on each and every Pyidawtha Committee, since the Board has its works only in some districts selected from time to time.

1. Classification of Works should be on the line of the Public Works Department Instructions.

2. The Works entrusted to be executed by the Pyidawtha Committee may be classified under one of the following heads :—

EXPENDITURE—

A. ORIGINAL WORKS—

(1) Major Works—

- (a) Major Building Construction.
- (b) Major constructions other than Roads and Buildings.

(2) Minor Works—

- (a) Minor Road Construction.
- (b) Minor Building Construction.
- (c) Minor constructions other than Roads and Buildings.

B. REPAIRS AND MAINTENANCE—

(1) Buildings—

- (a) Board's Buildings.
- (b) Furniture.

(2) Roads—

- (a) Ordinary Repairs.

(3) Miscellaneous Works other than Roads and Buildings.

NOTE.—The National Housing and Town and Country Development Board will retain under its possession and control certain properties, particularly residential houses. The maintenance and repairs of such buildings should remain with the Board.

3. Allocation of Funds.—The Government will place the public funds to the credit of National Housing and Town and Country Development Board, for the purpose either of works devolving upon the Pyidawtha Committee or of works to remain under the direct control of the Board. The funds are to be provided for the various works mentioned in Paragraph 1, in accordance with the procedure now in force.

The funds in respect of works devolving on the Pyidawtha Committee shall be placed at the disposal of the Pyidawtha Committee.

N.B.—"The procedure now in force" means such procedure as has been in force prior to the advent of the Pyidawtha Committee.

4. Utilization of Allocated Funds.—In utilizing the funds entrusted with them, the Pyidawtha Committees shall adopt the following procedure :—

(1) For works not completed by the close of the 1951-52 Financial year, the Board Engineer shall submit a report in the

following manner to the Divisional Pyidawtha Committee on the position of works at the beginning of the 1952-53 financial year :—

- (a) Class of work and name of work ;
- (b) If it is for an original work, the Financial Sanction therefor ;
- (c) Total amount of expenditure incurred by the end of 1951-52 ;
- (d) Amount of work completed during 1951-52 financial year, and amount of work to be continued for the following year (*i.e.*, 1952-53).
- (e) If it is a contractual work,—
 - (i) Name of Contractor ;
 - (ii) Value of consideration ;
 - (iii) Total amount of money paid by the close of the 1951-52 financial year to the Contractor, in accordance with the contract ;
- (f) Board Engineer's recommendation in respect of work to be continued.

Repairs and Maintenance.—In view of the fact that repairs and maintenance works, unlike original works, have to be estimated for from time to time in the course of the year in accordance with the volume of work and the strength of funds, they should reasonably be handed over to the District Pyidawtha Committee.

For repairs and maintenance works the Board Engineer shall submit to the Pyidawtha Committee concerned estimates in accordance with the procedure now in force. The Pyidawtha Committee on receiving such estimates, may sanction the estimated amounts if it deems that they are reasonable in principle and nature. Otherwise, the Pyidawtha Committee may return them to the Board Engineer together with its remarks.

In considering estimates for Repairs and Maintenance, the Pyidawtha Committee should examine the principle and nature of the works and give their decision, rather than scrutinize the details of the works which being technical in nature should only be left to the discretion of the Board Engineers.

E.g.—Although it should be proper for the Pyidawtha Committee to decide on whether a certain house should be white-painted or not, the choice of white paint to be used should only be left to the discretion of the Board Engineers.

5. Execution of Works.—When the Pyidawtha Committee has decided on the means of executing the work, such decision should be intimated to the Board Engineer accordingly.

On receiving such intimation the Board Engineer shall carry out his duties in accordance with the Directives of the Pyidawtha Committee.

Although no agreement needs be executed in respect of works executed by direct employment, all other works to be executed by either through the Rehabilitation Corps or through the Workers Co-operatives or by other contractual means, the estimated cost of which exceeds K 200, shall be done by executing an agreement by the Board.

Such agreement may be one of the following types :—

(1) That does not prescribe the limit either in period or in number of works, but which contains only rates of works to be paid for work done (N.H.B. Forms).

(2) That lays down the number of works and the rates and the period within which a work is to be completed (N.H.B. Agreement Forms).

The Pyidawtha Committee shall in its directions to the Board Engineer mention which of the above two types of Agreements has been adopted in respect of a contractual work.

If the second type of the above two agreements is adopted, the Pyidawtha Committee shall specify the periods within which the work is to be completed and whether such period is one as suggested by the Committee or by the other party (*i.e.*, The Contractor).

The materials required for the works shall be issued according to the procedure now in force.

If work is to be executed through the Rehabilitation Corps no tenders are necessary. But the rates of work shall not exceed ordinary estimates. If work is to be executed by other contractual means and if the estimated cost of a work exceeds K 5,000, a tenders hall be called for unless there are reasons of exigency.

If no tenders are called for, the Pyidawtha Committee shall decide on the choice of the contractor.

On receiving the decisions of the Pyidawtha Committee containing tenders to be called for, the Board Engineer shall submit to the Pyidawtha Committee, necessary papers for the purpose. On receiving such papers, the Chairman of the Pyidawtha Committee shall fix the time, the date and the place for acceptance of tenders.

6. Tenders.—In opening the sealed tenders, the following rules shall be observed :—

(1) The Pyidawtha Committee shall make suitable arrangements for opening of the tenders on the appointed dates, at the appointed time and place.

(2) Tenderers shall be allowed to be present at the time of opening of tenders.

(3) If there are any signs of tampering with the tenders or of any alterations in their contents, the person opening the tender shall immediately put his signature at every such sign.

(4) After the tenders have been opened they should be listed and forwarded to the Board Engineer for preparing a Comparative Statement. On receiving them the Board Engineer shall as early as practicable make out a Comparative Statement and submit the same together with his recommendations.

(5) The Pyidawtha Committee shall, on the strength of the Board Engineer's recommendation, decide which tender has been accepted and forward its decision along with its remarks, to the Board Engineer.

(6) The Board Engineer shall accordingly draw up an agreement in the prescribed form now in use, secure the signature of the tenderer in accordance with the procedure now in force and re-submit the same to the Pyidawtha Committee. The Chairman of the

Pyidawtha Committee shall then sign it on behalf of the President of the Union of Burma and re-forward it to the Board Engineer.

For other contractual work where no tenders are necessary, the same rules shall apply with the exception of those relating to tenders.

(7) Ordinarily, that tender should be accepted which gives the lowest quotations that compare favourably with the estimated rates in contractual works without tenders. However, the Pyidawtha Committee may accept any other tender for some special reasons which are to be recorded on the relevant papers.

If the lowest quoted tender itself exceeds in value the Financial Sanction, the same shall not be accepted. In such a case the Pyidawtha Committee shall seek a fresh Financial Sanction. In the event of tenders received exceeding the sanctioned estimate, if there be any contractor who is willing to undertake the work at the estimated rates, the Pyidawtha Committee can, without calling for fresh tenders, engage such contractor.

(8) When agreement has been duly executed in the manner prescribed above, the Board Engineer shall keep all the documents in safe custody in accordance with his present duties. Triplicate copies of the tender shall be submitted to the Accounts Section in accordance with the procedure now in force.

(9) From the point of acceptance of tenders by the Pyidawtha Committee or its decision to execute the work by some other means, the Board Engineer shall carry on with the work in accordance with the procedure now in force.

(10) The acceptance of security deposits for contractual agreements shall be in accordance with the rules now in force.

(11) In contracts where period is prescribed the Pyidawtha Committee may decide, on the strength of the Board Engineer's recommendation, whether or not the prescribed period should be extended.

(12) It shall be the Board Engineer's duty to see that the security deposits from contractors are duly credited in the Treasury. However, in returning the security deposits to the contractors, the Board Engineer must first obtain the Pyidawtha Committee's approval.

In keeping in custody or returning the security deposits the Board Engineer shall adopt the procedure now in force.

(13) If any fines are liable to be imposed on the contractors in accordance with the clauses of the contractual agreement, the Board Engineer shall act on the decision of the Pyidawtha Committee.

(14) All those contractual agreements arrived at before the advent of the Pyidawtha Committee shall remain valid and the Board Engineer shall carry out the receiving and returning of security deposits for such agreements, in accordance with the rules now in force.

7. Execution of works and maintenance of accounts by the Board Engineer.—

(1) The Board Engineer in executing the works shall strictly observe the rules and procedure now in force.

(2) The Pyidawtha Committee shall issue directions to the Board Engineer mentioning whether the Committee's approval is necessary or not before any payment is to be made by the Board Engineer in respect of works related to the Committee. In mentioning so, the

Pyidawtha Committee may either specify each of the works separately or all of the works.

(3) The Board Engineer shall make payments in accordance with such directions.

(4) Where no approval of the Pyidawtha Committee is necessary for the payment of monies in respect of the works, the Board Engineer shall make the payments in accordance with the procedure now in force.

(5) Where the Pyidawtha Committee's approval is necessary, the Board Engineer shall make a survey of the works and prepare bills for the payment in accordance with the procedure now in force, and submit the same to the District Pyidawtha Committee. It shall be the sole responsibility of the Board Engineer to see that all such bills are correctly prepared. The bills may be paid by the Pyidawtha Committee either by the Committee itself or by deputing the power of such payment to a Sub-Committee or to its Chairman.

(6) The Pyidawtha Committee in making such payments shall be deemed to be doing so by virtue of the work being completed and accordingly, from layman's point of view, those payments are due. As such, it shall be the sole responsibility of the Board Engineer who prepares the bills, and not of the Pyidawtha Committee, to see that the work has been properly executed or the required dimensions have been fulfilled or the ordinary duties of the Board Engineer have been duly discharged.

(7) The Board Engineer shall submit to the National Housing Board, Accounts Sections, in accordance with the procedure now in force, a monthly statement of accounts of payments made by him either with or without the Pyidawtha Committee's approval.

(8) The Board Engineer shall, in accordance with the rules now in force, submit to the National Housing Board, Accounts Section, the monthly Abstract Accounts of receipts and payments. He shall also make out another abstract, out of the monthly abstract accounts, showing the receipts and payments in respect of Pyidawtha Committee's works and submit a copy of the same each to the Divisional and District Pyidawtha Committee.

(9) The Pyidawtha Committee has the right to empower the Board Engineer to enable him to carry out as early as possible, those emergency repair and maintenance works that might arise in the course of work.

(10) The Board Engineer in carrying out the work under direct control of the Board, shall act in accordance with the rules now in force.

However, if in accordance with the rules now in force, any tenders are to be called for, the Board has the right to seek the assistance of the Divisional Pyidawtha Committee.

(11) The Board Engineer has the right to seek the assistance of the Pyidawtha Committee if and when he comes across any disturbances in the discharge of his duties.

8. Rights of supervision of works by the Pyidawtha Committee.—The Pyidawtha Committee has the right to supervise the works under its control in the course of its execution by the Board Engineer, who, it must be noted, is directly responsible to the National Housing and Town and Country Development Board.

APPENDIX C

PYIDAWTHA DIRECTIVES IN CONNECTION WITH WORKS OF THE
IRRIGATION DEPARTMENT

1. *Definitions.*—(a) *Maintenance and Repairs.*—There are two kinds. One is Ordinary Repairs and other Special Repairs. The former cover all regularly recurring annual charges which can be foreseen at the commencement of the year and the sanction for which will lapse at the end of the year. The latter provide for works which are not necessarily recurrent each year but which are nevertheless properly chargeable to the head of maintenance. Estimate for special repairs remain current till the completion of the repairs in the same manner as estimates for original works,

(b) Works under Irrigation Capital Outlay are meant for Original Works. The term Original Works indicates new construction whether of entirely new works or of additions and alterations to existing works where they constitute addition to the value of a work as an asset.

(c) A Canal or Embankment means all canals, channels, reservoirs and embankments constructed, maintained by Government or to which the provisions of the Burma Canal and Burma Embankment Act apply.

(d) *Grants-in-Aid.*—There are works carried out by the Irrigation Department or by the villagers themselves on repairs and construction of village Irrigation and Embankments, Works not maintained or controlled by Government. They are funded by Government under the head of Accounts "Grants-in-Aid" of the Irrigation Departmental Budget Head 13A and 13B. These works are usually initiated by the villagers and Civil Authorities and expenditure may be incurred by the Deputy Commissioners concerned.

2. Of the above mentioned classification of works the following are the works handed over to Pyidawtha Committee :—

Expenditure Heads.—

12. Irrigation, Navigation, Embankment and Drainage Works—Revenue Expenditure on Works with Capital Accounts.

(A) *Irrigation Works.*—

(b) Maintenance and Repairs.

(B) *Navigation, Embankment and Drainage Works.*—

B. Maintenance and Repairs.

13. Irrigation, Navigation, Embankment and Drainage Works—Other Revenue Expenditure.

(A) *Irrigation Works.*—

D. Maintenance and Repairs.

G. Grants-in-Aid.

(B) *Navigation, Embankment and Drainage Works.*—

B. Maintenance and Repairs.

D. Grants-in-Aid.

72. Irrigation Capital Outlay.

A. Works.

3. The Pyidawtha Committee have to carry out following procedures for execution of works which are handed over to them :—

(A) Works (Original)

and

Special Repair Works.

The Pyidawtha Committees will accord the following sanctions :—

(1) Administrative Approval.

(2) Financial Sanction

(3) Technical Sanction.

(a) For the execution of Original Works and Special Repair Works, the Pyidawtha Committee will accord the abovementioned sanctions in the order enumerated above. No work should be commenced unless these conditions are fulfilled. However, it is also necessary that there is budget provision to meet the expenditure for the work and it should also be noted that expenditure for the work should not exceed the funds allotted for the year. Any sanction accorded prior to the handing over of works to the Pyidawtha Committee will remain valid until such time these works are completed.

(b) In the case of Ordinary Repairs, Lump Sum Limits will be fixed by the Pyidawtha Committee for each Embankment, Navigation or Drainage Project and Canal System.

Definitions of Sanctions.—

Administrative Approval means the formal acceptance by the Pyidawtha Committee of the proposals for incurring any expenditure on a work approved by a member of the Pyidawtha Committee who is a representative of the Irrigation Department.

Financial Sanction.—Financial Sanction means the fixation by the Pyidawtha Committee of a limit of cost for a work.

NOTE.—The Financial Sanction is not the authority to incur expenditure. Expenditure can be incurred only when allotment of funds exists according to the distribution under the Budget Estimate and only to the extent of such allotment.

Technical Sanction.—Technical sanction means the order of the Pyidawtha Committee sanctioning a properly detailed estimate of the cost of a work of construction or repair as approved by the competent authority of the Irrigation Department. The Pyidawtha Committee will follow the following procedure while according the above sanctions.

(1) District Pyidawtha Committees will accord sanctions to works up to a maximum of two lakhs.

(2) Divisional Pyidawtha Committees will accord sanctions to works above two lakhs.

4. Appropriations.— In accordance with the provision made in the Budget Estimate and approved by Parliament, the Union Government will allot grants for all works of Irrigation Department to the Chief

Engineer. The Chief Engineer will then distribute funds to all Engineers. He will also furnish to Divisional Pyidawtha Committees a statement showing funds allotted against works handed over to them.

5. (A) An Executive Engineer will follow the following procedures when allotment of funds is received from the Chief Engineer, Irrigation Department :—

1. Original Works.—As regards Original Works, works programme showing the following details will be submitted to Divisional Pyidawtha Committee :—

- (1) Classification of Work.
- (2) Name of Work.
- (3) The amount of the financial sanction.
- (4) Funds allotted during the financial year.
- (5) Whether there is Technical Sanction, and if so, the amount of the Technical Sanction.
- (6) If there is no Technical Sanction how action is to be taken to obtain the same.
- (7) If work has been carried out during last financial year.—
 - (a) Amount of expenditure already incurred.
 - (b) The progress of the work.
 - (c) If the work is carried out by contract.—
 - (1) Name of contractor.
 - (2) Amount of contract.
 - (3) The total amount paid to the contractor in connection with this contract.
 - (4) The extent of the work completed and the estimated amount of the remaining work to be done.
- (8) For works to be carried out during this financial year the remarks of the Executive Engineer as to how these should be proceeded with should be given.

2. Special Repair Works.—(a) If there is any incomplete special repair works of last financial year to be carried out this year, the Executive Engineer will submit programme of works to Divisional Pyidawtha Committee in the same manner as provided in para. VI (a), 1 (7) above.

(b) As regards special repair works to be carried out during this financial year, the Executive Engineer will not be in a position to give actual expenditure to be incurred on a certain special repair work at the commencement of the year. He will, therefore, submit programme of special repair works as shown below to Divisional Pyidawtha Committee.—

- (1) Name of special repair works to be carried out during the financial year.
- (2) Estimated probable expenditure for these works. These are to be shown against the amount of funds allotted by the Chief Engineer.

3. *Ordinary Repair Works.*—As Ordinary Repair Works are to be carried out by sanctioning work authorities, as need arises, Executive Engineer will not be in a position to give actual expenditure to be incurred on each work at the commencement of the year. However, he will submit programme of ordinary repair works for each Embankment, Navigation or Drainage Project and Canal System with the following details to Divisional Pyidawtha Committee :—

- (1) Name of ordinary Repair works to be carried out.
- (2) Estimated probable expenditure for these works. These are to be shown against the Lump Sum Limits allotted by the Chief Engineer.

(B) Divisional Pyidawtha Committee will follow the following procedures when reports of programme of works are received from Executive Engineer. Original works and Special Repair Works.—If the amount of work does not exceed two lakhs Divisional Pyidawtha Committee will hand over such work to District Pyidawtha Committee to be carried out by them in accordance with the procedure laid down in this directive.

If the amount of work exceeds two lakhs Divisional Pyidawtha Committee will take on such work in accordance with the procedure laid down in this directive.

Ordinary Repair Works.—As already explained above Ordinary Repair Works are to be carried out by sanctioning work authorities as need arises, all such ordinary repair works will be handed over to District Pyidawtha Committee to be carried out by them in accordance with the procedure laid down in this directive. When, in the opinion of Divisional Pyidawtha Committee, instructions for priority of works are required, such instructions should be issued to District Pyidawtha Committee.

6. *Procedure for execution of Original and Special Repair Works.*—Original and Special Repair Works will be carried out by the Pyidawtha Committee concerned as follows :—

(1) Works for which technical sanction has already been approved will be of two kinds as below :—

- (a) *Works started since previous years.*—

Such works will be carried out by the Executive Engineer as per existing rules and regulations.

- (b) *Works to be started during current financial year.*—

Tenders should be called by the Executive Engineer for both kinds of works (a) and (b) above, if calling for tenders is necessary under the existing rules and regulations. A comparative statement of tenders received should be prepared by the Executive Engineer in accordance with existing rules, and the comparative statement, together with the tenders should be submitted to the Pyidawtha Committee concerned.

The powers of acceptance of tenders by the Pyidawtha Committees are defined as below :—

- (i) Tenders for works not exceeding K 2,00,000 should be accepted by the District Pyidawtha Committee.
- (ii) Tenders for works in excess of K 2,00,000 should be accepted by the Divisional Pyidawtha Committee.

Upon receipt of the tenders and the comparative statement, the Pyidawtha Committee should select the tenders for acceptance.

For selection of tenders, the Pyidawtha Committee will observe the following rules :—

- (1) Ordinarily, the lowest tender should be accepted. But if there is a special reason, another tender may be accepted.
- (2) If a tender other than the lowest is accepted, the Pyidawtha Committee should record in writing full reasons as to why such tender is accepted.
- (3) A tender may be the lowest, but if the financial sanction will be exceeded by acceptance of that tender, the same tender should not be accepted although it may be the lowest.

For such a case, the Pyidawtha Committee should apply for a fresh financial sanction to cover the excess. Only on receipt of the fresh financial sanction should the tender be accepted.

- (4) If the lowest tender exceeds the financial sanction the Pyidawtha Committee is empowered to negotiate with a suitable contractor and execute a contract at rates not exceeding those sanctioned in the estimate, without further calling for tenders.
- (5) No Pyidawtha Committee is empowered to alter or amend the contract agreement forms printed by Government.

After acceptance of tenders in accordance with above rules the Pyidawtha Committee should inform the Executive Engineer which tender has been accepted.

On receipt of such intimation, the Executive Engineer should prepare contract agreements as per existing rules and accepted as below :—

- (i) Contract agreements for works not exceeding K 2,00,000 should be accepted by the Executive Engineer on behalf of the Pyidawtha Committee.
- (ii) Contract agreements for works exceeding K 2,00,000 should be submitted to the Superintending Engineer for acceptance. The Superintending Engineer will examine the contract agreements and, if necessary, make alterations before acceptance.

As per existing rules, the Executive Engineer should keep in safe custody all contract documents. Also a copy each of contract agreements should be submitted to the Superintending Engineer and the Accountant-General.

Works which do not require the calling of tenders under the P.W.D. Code, may be executed in accordance with existing rules.

(Please See also paragraphs 10 and 11.)

(2) Works for which technical sanction has not yet been approved.

—(a) In order that technical sanction may be accorded for such works, the Executive Engineer should prepare as early as possible detailed estimates and plans and submit them to the Pyidawtha Committee concerned.

NOTE.—(i) Works under accounts head 72 are either original works or extensions and improvements of existing works. In order that the Chief Engineer (Irrigation) may be able to prepare a co-ordinated plan in the execution of such works, the Executive Engineer should submit the detailed estimates and drawings to the Chief Engineer (Irrigation) and obtain his approval, before they are put up to the Pyidawtha Committee.

(ii) As regards works under other accounts heads, it is also necessary that the design and estimates should be properly scrutinized by experienced officers. Irrigation works are so variable and so susceptible of changing conditions, that it is not possible to follow type plans or drawings. Each case has to be considered on its own merits. Owing to the specialised nature of irrigation works, Executive Engineers should, whenever they consider it necessary, consult the Superintending Engineers and obtain their prior approval of detailed estimates and drawings before these are submitted to the District Pyidawtha Committees, although such works may be of small monetary value.

(See also paragraphs 15 and 16.)

(b) Technical sanction should be accorded by the Pyidawtha Committees as below :—

- (i) Technical sanction for works not exceeding K 2,00,000 should be accorded by the District Pyidawtha Committee.
- (ii) Technical sanction for works exceeding K 2,00,000 should be accorded by the Divisional Pyidawtha Committee.

The Pyidawtha Committee need not accord technical sanction to a work if they do not approve of the nature of the work. However, the technical details of the work should be approved as prepared by the Executive Engineer.

(c) After technical sanction is accorded to a work by the Pyidawtha Committee, the Executive Engineer should keep in safe custody the estimate and the drawings in accordance with existing rules.

(d) Also, the Executive Engineer should make necessary preparations for commencement of work as per existing rules and responsibilities.

If, under the existing rules tenders are to be called for any work, the selection of tenders will be done by the Pyidawtha Committees as described before.

(See also paragraph 11.)

7. Procedure for carrying out ordinary maintenance and repair works.—(i) As stated in paragraph 3, the Executive Engineer should not incur expenditure in excess of the Lump Sum Limit sanctioned by the Pyidawtha Committee.

The District Pyidawtha Committee may carry out necessary maintenance and repairs within the funds allotted under the various budget heads.

(ii) The Executive Engineer will accord technical sanction to Work Authorities for ordinary maintenance works for which Lump Sum Limits have already been sanctioned by the Pyidawtha Committee as mentioned in sub-paragraph (1) above, in accordance with existing Public Works Department Rules.

(iii) If calling of tenders is necessary for such works, the selection of tenders will be made by the Pyidawtha Committee as described before.

(See also paragraphs 10 and 11.)

8. *Emergency Works.*—Irrigation engineers often have to deal with emergency works. For instance, if an embankment or a canal bank is breached, immediate closure is necessary. Such emergency works will be dealt with in accordance with existing rules and regulations.

In the event of an emergency work being undertaken, the engineer concerned will inform the District Pyidawtha Committee in the same way as such intimation is sent to the Accountant-General.

9. *Receipts, Payments and Maintenance of Accounts.*—Existing Public Works Department rules will be followed in matters relating to receipts, payments and maintenance of accounts.

From the monthly receipts and expenditure statements submitted by the Executive Engineer to the Chief Engineer, extracts should be made relating to works handed over to the Pyidawtha Committee and a copy each should be forwarded to the Divisional and District Pyidawtha Committees.

10. *Acceptance of contracts without calling for tenders in respect of works handed over to Pyidawtha Committees.*—(i) If desired by the Divisional Pyidawtha Committee, the Executive Engineer should submit a list of contracts accepted without calling for tenders in respect of works handed over to the Pyidawtha Committees.

(ii) If desired by the Divisional Pyidawtha Committee, the Executive Engineer should obtain prior approval of the District Pyidawtha Committee before accepting contracts without calling for tenders in respect of works handed over to the Pyidawtha Committees.

11. As explained in paragraph 5, sub-paragraph (b) for works to be transferred to the Pyidawtha Committee, this committee is empowered to adopt one of the following procedure which the Committee considers most suitable :—

- (1) Carrying out a work by direct recruited labour.
- (2) By Rehabilitation Brigade.
- (3) By Labour Union of Co-operative Agencies.
- (4) By giving the work through contracts.

The Executive Engineer's duty is to carry out the work as directed by the Pyidawtha Committee in accordance with the rules which are in force.

For example.—In the case of workmen recruited direct by the Pyidawtha Committee, the Executive Engineer should see to the work done by such labour as if it were his own selection,

In like manner, whether the work is given out to be executed by the Rehabilitation Brigade or Labour Union or Co-operatives or by any other labour agency, or by contract, the duty of the Executive Engineer for all works amounting to K 200 and above, will be to draw up piece-work agreement in accordance with the rules approved by the Pyidawtha Committee. Such piece-work agreement should be drawn according to existing procedure as laid down in Tenders for Work under paragraph (6). In the case of works to be done by Rehabilitation Brigade no tenders are necessary but work can be executed in accordance with the rules in force. If the Pyidawtha Committee refrains from exercising the aforementioned powers with regard to labour agency, the Executive Engineer or the Superintending Engineer can use his discretionary powers for the execution of work.

For important irrigation works which are to be completed on time, if there are certain delays in the collection of material or in the procurement of the requisite number of labourers, the Executive Engineer should obtain further instructions from the Committee as to how the work is to be proceeded with to avoid loss of time.

12. In respect of works which are not to be handed over to the Pyidawtha Committee, they should be carried out according to the existing rules, but when such works are to be put in hand, the Divisional Pyidawtha Committee can be consulted in the awarding of the contract if and when necessary by the Irrigation Department.

13. *In the execution of all works, the Executive Engineer has the power to seek the assistance of the Pyidawtha Committee about works when difficulties are encountered.*

14. *Powers of the Pyidawtha Committee in the inspection of works.*—The Pyidawtha Committee has the power to inspect any works in progress but any complaints for unsatisfactory work can be made in writing either to the Executive Engineer or to his superior officer.

The Pyidawtha Committee should not make any direct complaint or deal with any officer below the rank of the Executive Engineer in respect of any work.

15. Relation between the Pyidawtha Committee and the Irrigation Department :—

(1) Whenever there are disagreements or disputes between the two offices, all such complaints should be in writing only, when they will be considered.

(2) Whenever estimates, plans, drawings, and designs are required by the Pyidawtha Committee, their requirements should be met by the engineer concerned or the Superintending Engineer, provided such works are the responsibility of the Irrigation Department and are covered by administrative approval.

(3) When detailed estimates, drawings, and specifications are required by the Pyidawtha Committee, the Executive Engineer or the Superintending Engineer should comply with the request with the least possible delay, provided :—

(a) Such works are those of the Irrigation Department.

(b) Such works are those which have prior approval of the Pyidawtha Committee in connection with rough estimates and designs.

- (c) That there is provision in the Budget Estimate for such works and on the recommendation of the Executive Engineer that allotment of such funds will be available.

16. *Duties of the Executive Engineer and Superintending Engineer in the framing of the estimates in respect of work to be carried out by the Pyidawtha Committee.*—The Superintending Engineer and Executive Engineer are responsible for the preparation and submission of detailed estimates and detailed drawings according to the magnitude of the work in the following :—

For works not exceeding one lakh, the Executive Engineer is responsible for getting out estimates and drawings,

For works exceeding one lakh the Superintending Engineer is responsible for the preparation and submission of estimates and drawings but he has the option of instructing his Executive Engineer to do the same if he so desires.

[For reference please see paragraph 6(2) (A) and Notes 1 and 2.]

17. The existing rules and procedure which are not contrary to the aforementioned directives should remain in force and are to be followed by both the Pyidawtha Committee and the Irrigation Department. *For instance*, in the carrying out of Deposit Work or Agency Work, either for the other Department or for Local Bodies, such works are to be carried out in accordance with the relevant existing rules and regulations of the Irrigation Department and the directives to be followed by the Pyidawtha Committee.

18. *Framing of Budget Estimates for submission to the Parliament.*—The Divisional Pyidawtha Committee should prepare a list of works as required by them for that particular financial year showing all these works in the *proforma* issued by the Chief Engineer, Irrigation Department, in respect of all those Irrigation Works which are handed over to the Pyidawtha Committees. The *proforma* issued by the Chief Engineer should be returned to him within the specified date by the Pyidawtha Committee so as to enable him to submit the same for approval and sanction by the Parliament.

APPENDIX D

" PYIDAWTHA " DIRECTIVES RELATING TO THE WORKING OF THE BURMA RAILWAYS ADMINISTRATION

1. As it is considered necessary that the present system of Railway Administration be explained, before the directives are mentioned, the Union of Burma Railway Board Act of 1951 is briefly reproduced below.

2. In accordance with of the said Act, the Railway Administration shall consist of a Board, known as the " Union of Burma Railway Board." The Board shall consist of (1) a whole-time Chairman and other members not exceeding ten to be appointed by the President, and (2) of the ten other members of the Board, two shall be (a) a representative of the Ministry of Finance and Revenue and (b) a representative of the Ministry of Transport and Communications

3. All monies required by the Railway Board are being met from the Fund allotted by the Union Government known as the "The Railway Board Fund" and maintained by the Board.

4. In accordance with the Union of Burma Railway Board Act mentioned above, *vide* its paragraphs 31 (I) and (II), the President may on recommendation of the Board, shall constitute subsidiary Boards subordinate to it and such subsidiary Boards shall, subject to the control of the Board, discharge and exercise such of the duties and powers of the Board as may be delegated to them by the Board. The Chairman and members of the subsidiary Boards shall be appointed by the President in consultation with the Board.

5. A diagram showing the present organization of the Railway Administration is given on the following page (page 53).

6. In order to implement the Union Conference proposals, it will be necessary to mention all works pertaining to the workings of the Railways.

7. Workings of the Engineering Districts.—The Civil Engineering Department is divided into five Major Districts and one Sub-district as given below :—

Engineering Districts.—

- (1) Rangoon District.
- (2) Pegu District.
- (3) Toungoo District.
- (4) Mandalay District.
- (5) Shwebo District.

Sub-district.—

- (1) Henzada Subdivision.

NOTE.—It has been proposed to shift the headquarters of Shwebo District to Mandalay, on completion of the rehabilitation of the Ava Bridge.

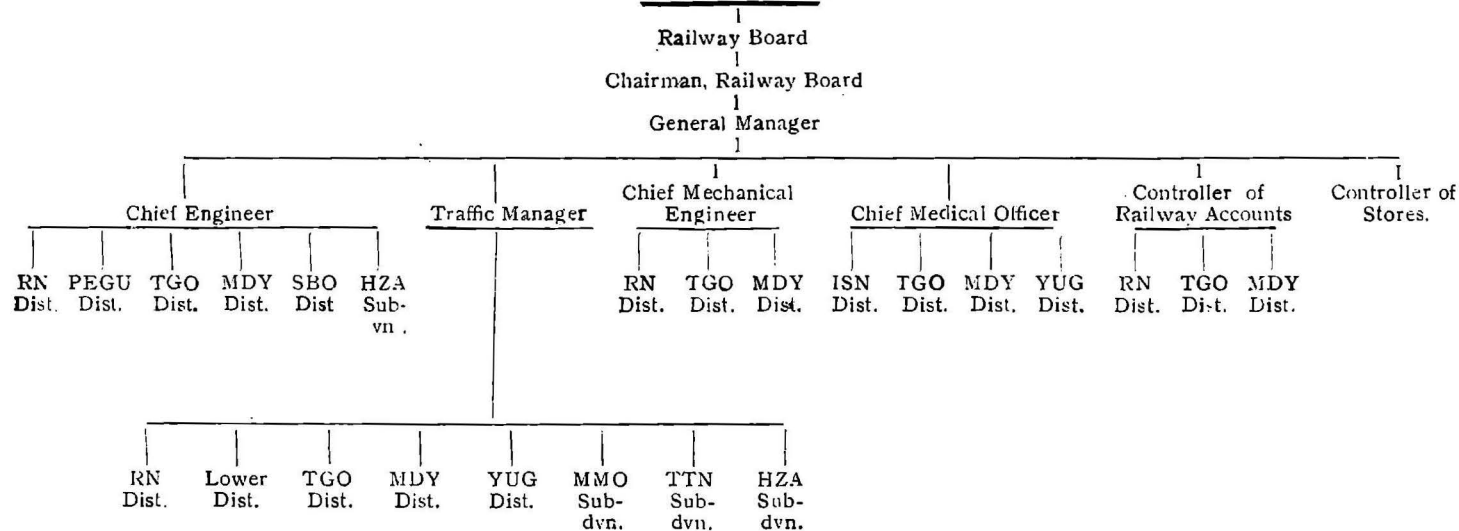
The Headquarters of Rangoon and Pegu Districts are at Rangoon whilst the other District Headquarters are at the stations mentioned against them.

8. In order to facilitate the implementation of the Union Conference proposals in conformity with the existing act, it is suggested that Subsidiary Boards in accordance with clause 31 of the Act be formed at the abovementioned District and Sub-district Headquarters such as Rangoon, Toungoo, Mandalay, Shwebo and Henzada. It will thus be necessary to treat these Subsidiary Boards as the Sub-committees of the Divisional Pyidawtha Committee. These Sub-committees shall be appointed by the Railway Board on the recommendation of the Divisional Pyidawtha Committee and shall comprise of not less than seven members.

9. Categories of Works.—The works generally undertaken by the Railway Administration are divided into the following categories :—

- (1) New Works.
- (2) Rehabilitation of structural works such as buildings, track, etc., damaged during the war.

ORGANIZATION.



(3) Renewals and replacement of existing assets such as buildings, equipment, etc.

(4) Repairs and maintenance.

(5) Special replacement and maintenance due to damage on account of Insurgent activities.

10. *Definition of Works*—(1) New works shall mean construction/provision of new assets which never existed before.

(2) Restoration of war-damaged buildings, track, etc., to their original/pre-war condition is termed as rehabilitation work.

(3) Renewals and Replacements relates to such works as are undertaken to replace buildings, equipments, etc., when they are found to have served out their normal life and are beyond economical repairs.

(4) Repairs and maintenance shall include all works necessary for the general upkeep of assets in running or good working order for carrying on the Railway business.

(5) Reconstruction of and/or repairs to buildings, track, etc., in order to restore them to their *status-quo* after damages caused by insurgents is called Special Replacement and Maintenance.

The details of works involved in the abovementioned categories of works are as follows :—

(i) *Track Works*.—

(a) Procurement of Sleepers.

(b) Procurement of Ballast.

(c) Earthwork.

(d) Procurement of Rails and Fastenings.

(ii) *Bridges*.—

(a) Minor Bridges (Bridges up to 40 ft. span).

(b) Major Bridges (Bridges with spans over 40 ft.).

(iii) Buildings.

(iv) Equipment and Workshop Machinery.

(v) Miscellaneous work other than those mentioned above.

Of the abovementioned works, those mentioned against 1 (d), 2 (b) and 4 shall be under the direct control of the Central Railway Board while the rest will be handed over to the Subsidiary Board.

11. *Works Programme for Financial Year and Allotment of Funds*.—Although the Chief Engineer will allot funds and convey to the District Engineers sanctions to the works under the existing procedure, the latter shall incur expenditure only in accordance with the following procedure. The subsidiary Board shall also observe these instructions :—

(1) *Throw-forward Works*.—District Engineers shall submit to the Subsidiary Board a list of all works thrown forward from 1951-52 giving the following information :—

(a) Estimate No.

(b) Name of Work.

(c) Estimated amount.

(d) Expenditure up to end of 1951-52.

(e) Details of work remaining to be done.

A copy of this should also be submitted to the Chief Engineer.

(2) New Works.—As the tentative Works Programme for 1952-53 has already been examined by the Central Railway Board, the Chief Engineer will forward copies of same to District Engineers, and at the same time allot funds to such work as are given technical sanctions. In respect of works which are not technically sanctioned, District Engineers must submit detailed estimates and plans to the Chief Engineer for necessary sanction.

When District Engineers receive the Works Programme, they shall prepare a separate list of works which are already transferred to the Subsidiary Boards and submit same to them. In preparing the list, the District Engineers should clearly mention the works which have already received technical sanction and those which have not and also whether funds have been allotted or not.

12. Instructions for Execution of Works.—The Subsidiary Board on receipt of the aforesaid list of work shall decide as to how best the works, which have already received the technical sanction and at the same time the cost of each of which does not exceed K 2 lakhs, are to be executed by the employment of the following Agencies :—

- (1) Direct labour employed by the Administration.
- (2) Rehabilitation Brigade.
- (3) Worker's Co-operative Societies.
- (4) Contractors.

The Subsidiary Board shall intimate the District Engineers of their decision as to the Agency selected for the execution of the work and the same shall be strictly followed by the latter.

While execution of Contract Agreements will not be necessary for works to be carried out by the Departmental labour, Agreements are necessary in respect of work done by other Agencies. All Agreements shall be executed according to the rules and procedure in force at present.

13. Type of Agreements.—

- (i) Work Orders (Form C. 0502-A).—Agreement for execution of works costing not more than K 1,000. This will specify items of works with standard rates and date of completion.
- (ii) Contract Agreements (Form C. 0501).—Agreement for execution of works costing above K 1,000. This will specify items of works with rates and date of completion.

Stores required for works will be supplied by the Railway Administration under the present arrangements.

No tenders are to be called for the works that are to be carried out by the Rehabilitation Brigade. In such cases the rates allowed for individual item of works shall not ordinarily exceed the rates allowed for in the estimate unless sufficient reasons exist. Tenders shall be called for all works other than those to be carried out by the Rehabilitation Brigade where the cost of such works exceeds K 5,000 each. The Subsidiary Board may decide whether or not tenders are

to be called for. If it is decided not to call for tenders, the Subsidiary Board shall indicate the Agency by which the work is to be executed.

The District Engineer on receipt of the Board's decision shall arrange to call for tenders, if so decided, in accordance with the existing rules and regulations. On receipt of the tenders the District Engineer shall submit the same to the Subsidiary Board to be dealt with as indicated below :—

(1) Tenders shall be opened by the Board at the time, date and place as notified in the tender notice.

(2) Tenderers who care to attend should be allowed to be present at the time of opening the tender.

(3) Each and every correction/alteration in the tenders shall be attested by the person who opens the tender in recognition of such correction/alteration as originally submitted.

(4) Opened tenders are to be sent to the District Engineer concerned together with a list of tenders for check and preparation of Comparative Statement. District Engineer shall then check and prepare the statement without delay and submit again to the Board with his recommendations.

(5) The Board after scrutinising the comparative statement shall pass orders as to which tender is to be accepted and make over the papers to the District Engineer.

(6) In case the lowest tendered rates are found to be higher than those allowed for in the estimate, all tenders are to be rejected. Having taken that course of action, the Board shall have powers to allot the work to any one of the registered contractors at the rates allowed for in the estimates. Preference must, however, be given to the lowest tenderers to undertake the work. In the event of the lowest tenderer refusing to accept the offer, allotment of the work to other tenderers may be considered.

(7) On receipt of the Board's decision as to whom the contract is to be awarded, the District Engineer shall execute necessary Contract Agreements on behalf of the Railway Board, in accordance with the existing rules and procedure.

(8) When contracts are awarded without calling for tenders, the rates should ordinarily be the same as those allowed for in the estimate. Normally lowest tender is accepted but in case the lowest tender is rejected, reasons for same should invariably be recorded in the tender documents.

(9) District Engineer shall on receipt of the accepted tender from the Board, take all necessary action, such as preparation of Contract Agreement and other office routine works connected therewith under the existing Railway rules and procedure.

(10) When it becomes apparent that a work will not be completed within the time specified or the Contract value of work is likely to exceed the amount specified therein, the District Engineer shall report to the Board sufficiently early and obtain its approval.

The Board shall have the following powers in this connection :—

(i) Extension of time limit up to 6 months over and above the original time limit specified in the contract.

(ii) Excess or saving up to 25 per cent of the original amount of the contract or K 20,000 whichever is less.

Example :—

- (A) During the course of a work, certain extra items of work may be found necessary or due to a clerical error in the original detailed estimate more expenditure is to be incurred than stipulated in the original contract. In such cases, the District Engineer shall represent the matter to the Board giving full reasons and particulars with his recommendations. If the reasons given are acceptable, the Board shall sanction the increase of the value of contract subject to the limit of 25 per cent of the amount stipulated therein or K 20,000 whichever is less.
- (B) To be more clear, let us take another example. On a contract costing K 1,00,000 if it is subsequently found that due to more quantity of works being necessary, the expenditure is likely to go up to K 1,20,000 the District Engineer shall submit to the Board a detailed statement giving reasons for the extra expenditure involved. The latter on being satisfied shall sanction the excess as the amount involved, *i.e.*, 20,000 being only 20 per cent of the contract value and also does not exceed the 20,000 limit.

In respect of savings also the same procedure is to be followed.

NOTE.—The Powers of Sanction mentioned in (ii) apply only to Agreements value of which exceed K 1,000. In respect of Agreement, value of which does not exceed K 1,000, sanction may be accorded to excess or saving up to 50 per cent of the original amount of such Agreement.

The Board shall have no powers to sanction excess or saving consequent on deviation from the original plan. In respect of excess due to the above cause, District Engineer shall prepare a detailed estimate, draw Supplementary Sheet to contract and obtain approval of the Board.

Sanction to deviation from original plan can only be accorded by the Central Railway Board.

The Powers of Sanction hereinbefore mentioned are to be exercised in respect of contracts not exceeding K 2,00,000 as the works costing more than this amount are to be dealt with by the Central Railway Board.

14. Payment, Deposits and Bills.—In connection with preparation of Bills, receiving/refunding Earnest Monies, District Engineers shall deal with them as per existing procedure.

15. Execution of Contract Agreements without calling for Tenders.—(1) District Engineers shall execute Contract Agreements for works which are to be carried without calling, for tenders, only after obtaining prior approval of the Board.

(2) District Engineers shall submit a Monthly Statement of Contract Agreements executed without calling for tenders to the Board, sending a copy to the Chief Engineer.

16. Repairs and Maintenance Works in respect of Buildings.—Repairs and maintenance of buildings are usually carried out throughout the year by preparing Abstracts of Cost as and when necessary.

District Engineers may not be in a position to give the estimated cost of each and individual work at the beginning of the financial year. But District Engineers will roughly prepare a list of all repairs and maintenance works, building by building or for each approach road within the allotment of funds made by the Chief Engineer and submit to the Board giving briefly :—

- (a) Nature of repairs and maintenance works to be carried out.
- (b) Approximate cost to be incurred in each case.

The Board will examine and verify the lists submitted by the District Engineers and will issue instructions as to how the works are to be executed. In case the Board considers that certain works have to be given priority it shall issue instructions to the District Engineer to give priority in carrying out such works

NOTE.—District Engineers shall deal with contracts, etc., in execution of works in this respect in accordance with the existing rules and regulations.

The District Engineers will be responsible for recording of the Minutes of the Meetings of the Board and submission of copies of the Minutes to the Central Railway Board, Chief Engineer, Controller of Railway Accounts and Accounts Officers concerned.

17. Points regarding Budget.—(1) District Engineers in consultation with the District Traffic Superintendents and the District Mechanical Engineers shall prepare lists of works as and when they crop up in their respective Districts and submit to the Board or to the Chief Engineer as the case may be.

(2) The Board after scrutiny shall then submit the list of works to the Central Railway Board. Chief Engineer will also do likewise for the list submitted to him.

(3) The Central Board after examining all the lists will accord sanction and allot funds as far as available. Works for which funds are not available will be included in the next year's Budget Estimate by the Chief Engineer.

(4) All works for which funds are made available will be sanctioned by the Chief Engineer and forwarded to the District Engineers together with the technical sanction.

(5) District Engineers will submit the list of such sanctioned works to the Subsidiary Board concerned—

- (i) In order to overcome any difficulty that may be encountered during the course of any work the District Engineers shall seek the Board's help.

- (ii) Right of inspection of works by the members of the Subsidiary Board.—The Subsidiary Board has the right to inspect works carried out by District Engineers under its control. But in case any defects are noticed or complaints are to be made in respect of works, all such reports should be made to the District Engineer concerned or his higher authority giving full particulars of such defects, etc.

No direct instructions or orders should be given by the members of the Board to any subordinate staff. All such communications should be addressed to the District Engineer concerned.

(iii) *Relation between the Board and Railway Offices.*—All communications between the Board and Railway Offices must be in writing. In cases of any dispute only written communication will be recognized.

Limits of Engineering Districts

District	Headquarters	From	To
District Engineer, Rangoon.	Rangoon ...	Prome ... Letpadan ...	Pegu (Exclusive). Tharrawaw.
District Engineer, Pegu	Rangoon ...	Pegu (Inclusive) Nyaunglebin ... Pegu ... Moulmein ...	Toungoo (Exclusive). Madauk. Martaban. Ye.
District Engineer, Toungoo.	Toungoo ...	Toungoo (Inclusive). Pyinmana ... Thazi ...	Thazi (Exclusive). Kyaukpadaung. Shwenyaung.
District Engineer, Mandalay.	Mandalay ...	Thazi (Inclusive) Thazi ... Paleik ... Myohaung ... Myohaung ... Mandalay ...	Mandalay. Myingyan. Tada-U. Lashio. Amarapura Shore, Madaya.
District Engineer, Shwebo	Shwebo ...	Sagaing Shore ... Ywathaung ... Naba. ...	Myitkyina. \ Alon. Katha.
Assistant Engineer, Henzada.	Henzada ...	Tharrawaw Shore Henzada ...	Bassein. Kyangin.

APPENDIX E

DETAILED INSTRUCTIONS FOR ADMINISTRATION OF LOANS FOR
BAZAARS UNDER LOCAL BODIES

The following procedure shall be followed in granting loans to Local Authorities in the Union of Burma for the construction of bazaars. This procedure takes effect from 1st October 1952, and will remain in force until further orders :—

(i) *Application for the grant of Loan.*—A Local Authority desirous of obtaining a loan from Government for the construction of bazaars within its territorial jurisdiction should submit its application to the Divisional Welfare Committee concerned with an estimate of the cost of the entire work or such part of it as it proposes to carry out from

the loan applied for during a given financial year. The D.P.C. concerned shall examine each work carefully and after such examination if it considers the work to be suitable, it will forward the proposal to the Government in the Ministry of Social Services with its specific recommendations.

(ii) Issue of sanction.—The Ministry of Social Services will examine proposals for the grant of loan to Local Authorities for the construction of bazaars received from the D.P.Cs., and if after such examination, it decides to grant any loan, it should issue the necessary sanction for the grant of the loan.

(iii) Control and Inspection of Works carried out of the Loan.—The D.P.Cs. shall be responsible for controlling and inspecting works to be carried out of the loan with a view to ascertaining and securing that the money borrowed by Local Authorities is duly spent to the purpose for which it has been borrowed and that the unexpended balance of the loan is not employed for any other purpose.

(iv) Audit of Loan Accounts.—Audit of the accounts to be maintained by the Local Authorities in respect of the loan granted to them by Government for the construction of bazaars, should be conducted periodically by the Local Fund Audit Department. The Examiner of the Local Fund Accounts should submit his report soon after the completion of the Audit of the Accounts to Government in the Ministry of Social Services through the D.P.Cs. He will also submit a copy of his report also to the Auditor-General.

(v) Interest on Loan.—The loan to be granted to the Local Authorities shall bear interest at 3 per cent per annum.

(vi) Repayment of the Principal and the Interest.—The maximum term of a loan shall not ordinarily exceed 30 years, and shall be as short as possible. The first annual instalment towards the repayment of the loan should commence from the date one year after the completion of the construction of bazaars.

Interest due on the loan for any year shall not become payable until the end of the year during which it accrues, i.e., interest accrued on the loan in any financial year should be paid regularly annually on the first day or immediately thereafter, of the succeeding financial year.

(vii) Responsibility for the recovery of the Loan and Interest thereon.—The D.P.Cs. will be responsible to ensure the prompt and regular payment towards the repayment of the loan and the payment of interest thereon by the Local Authorities concerned.

APPENDIX F

INSTRUCTIONS ON ISSUE OF INDUSTRIAL LOANS

Under section 43 of the State Aid to Industries Act, the President is pleased to issue the following Instructions relating to the grant of loans under the said Act and the Rules made thereunder.

In these Instructions "Act" means the State Aid to Industries Act :—

(1) The Commissioner or the Collector to whom the Commissioner had delegated his powers under section 15A (2) of the Act

may grant loans if he is satisfied, after making necessary verification and enquiries, that the application for State aid is in order and the security offered sufficiently covers the amount of loan applied for. In granting such loans the Commissioner or the Collector to whom the Commissioner has delegated his powers shall act in consultation with Divisional and District Pyidawtha Committees to be formed from time to time.

(2) The Collector on receipt of an application for State aid exceeding K 4,000 shall make necessary enquiries and after consulting the District Pyidawtha Committee submit the application to the Commissioner who shall likewise consult the Divisional Pyidawtha Committee and submit the same with his recommendations to the President of the Union through the Director.

(3) The Director on receipt of application for State aid exceeding K 4,000 from the Commissioner shall make necessary enquiries and submit the application with his recommendations to the President of the Union.

(4) If an application for State aid exceeding K. 4,000 is made direct to the Director, he shall forward the same to the Commissioner of the Division in which the industry for which State aid is applied for is situate, for his recommendation. The Commissioner shall dispose of such application in the manner as laid down in Instruction (2).

(5) Value of security shall be $1\frac{1}{2}$ times the loan applied for.

(6) Any applicant for a loan may apply through the Director to the President of the Union for revision under section 44 of the Act if his application is rejected.

(7) The Director, after calling for connected case records from the Commissioner or the Collector, as the case may be, shall submit them to the President of the Union with his recommendations.

(8) The Collector to whom the Commissioner has delegated his powers under section 15A (2) of the Act after consultation with the District Pyidawtha Committee, may, on application, extend the period for payment of instalment up to a total limit of three months. Any order extending the period for payment of instalment shall be immediately reported to the Commissioner.

(9) The Commissioner after consultation with the Divisional Pyidawtha Committee may, on application, extend the period for payment of instalment up to a total limit of one year. Any order extending the period for payment of instalment shall be immediately reported to the President of the Union through the Director.

(10) An application for extension of the period of payment of instalment exceeding one year shall be made to the President of the Union through the Commissioner and the Director.

(11) Recovery proceeding in respect of loans not exceeding K 4,000 shall be taken by the Commissioner or the Collector to whom the Commissioner has, under section 15A(2) of the Act delegated his powers.

(12) Power to write off any sum or sums rests with the President of the Union and not with the Collector or the Commissioner who may only recommend in that behalf to the President of the Union after consultation with the respective Pyidawtha Committees.

(13) The annual estimates of the loans to be granted shall be prepared by the Collector after consultation with the District

Pyidawtha Committees and submit them to the Director through the Commissioner. The Commissioner shall consult the Divisional Pyidawtha Committees and forward them to the Director with his recommendations.

APPENDIX G.

DETAILED INSTRUCTIONS FOR ADMINISTRATION OF RELIEF.

We are required to furnish detailed instructions for administration of Relief. These instructions are to appear as Appendix G in the "Manual of Instructions for the Execution of Pyidawtha (Welfare State) Plans."

In paragraphs 8 and 9 of the draft Manual Introduction, the following passage occur :—

"To be fully effective as instruments for promotion of welfare and economic development, the Committees (*i.e.*, Township, District, and Divisional Welfare Committees) must be invested with wide powers to act within their discretion. But safeguards must also exist against irresponsible action. This is ensured by transferring responsibility not to an individual but to a group.

The Centre (*i.e.*, Ministries concerned.) retains responsibility for over-all planning and development, and devolution of powers to the Welfare Committees does not mean they can take any action which will be against the wider national interest."

In view of the above principles it is necessary as far as Relief funds are concerned to have certain *safeguards* without at the same time restricting the powers of the Welfare Committees.

Having the above principles in mind, it is suggested that the following be added as Appendix F :—

1. All the directives in the Green booklet, but with these modifications—

(a) In accordance with the Welfare State plans relief work will be undertaken by the Divisional, District and Township Welfare Committees. Therefore on the formation of such committees there would no longer be any need to have District and Township Relief Committees as such. But, if considered necessary, the Divisional, District and Township Welfare Committees may form sub-committee to look after relief matters.

(b) These rules should be deleted :—

Page 1.—1 and 2.

Page 2.—3 and 4.

Page 3.—8. Regarding monthly reports, it is provided for elsewhere in the draft instructions.

Page 5.—11 and 13.

Page 9.—9.

2. *Relief Funds.*—(a) As soon as the Budget is presented to Parliament, the Relief Ministry will intimate to each Divisional

Welfare Committee the total amount provided in the Budget for relief and the total amount earmarked for each Divisional Welfare Committee for the financial year. These amounts are provisional and shall be confirmed or cut down as may be deemed necessary as soon as the Budget is passed by Parliament and the annual Appropriation Act passed.

(b) Each Divisional Welfare Committee will decide on the allocations to be made to each District Welfare Committee within its jurisdiction and the District Welfare Committee will in turn decide on the allocations to be made to each of the Town Welfare Committee concerned.

(c) Intimation of the allocations made by the Divisional Welfare Committee to the District Welfare Committees and those made by the District Welfare Committee to the Township Welfare Committees shall be sent to the Relief Ministry by the Divisional and District Welfare Committees respectively, the latter Welfare Committee sending a copy to the Divisional Welfare Committee.

(d) The allocations shall be made under each of the Primary Units as per prescribed form and it shall be accompanied by the necessary instructions as shown in the specimen.

(e) Divisional Welfare Committees are advised not to make the allocations to District Welfare Committee for the entire financial year, the first allocations should be for the first 3 months and additional allotments may be made as and when necessary on application by the District Welfare Committee.

This piecemeal allocation to the Township Welfare Committee should also be adopted by the District Welfare Committee.

3. Monthly Expenditure Statements.—(a) The monthly expenditure statement as per *pro forma* shall be submitted to the Divisional Welfare Committee by the District Welfare Committee and similarly by the Township Welfare Committee to the District Welfare Committee.

(b) A copy of each of the monthly expenditure statement sent by the District and Township Welfare Committee to the Divisional District Welfare Committee respectively shall also be sent to the Relief Ministry.

4. Monthly Revenue Returns.—(a) Revenue collections can be obtained by sale of empty gunny rice bags and also from sale of rice on credit. Such collections shall be shown as per prescribed form () and shall be submitted in the same way as indicated above for monthly expenditure statements.

(b) The above revenue collections shall be credited into the treasury under the appropriate accounts head. Such collections shall not be used for relief or any other purpose.

5. Monthly Reports.—The Monthly Report in the prescribed form shall continue to be submitted to the Relief Ministry by the District Welfare Committee (*vice* District Relief Committee). In it shall also be included the Township Welfare Committee's work (*vice* Township Relief Committee).

6. Donations.—Donations received from the public shall be kept apart from Government funds and statements of receipts and expendi-

ture shall be submitted monthly by the Township and District Welfare Committees to the District Welfare Committees and Divisional Welfare Committees respectively.

7. Unauthorized Expenditure.—(a) Except with the prior approval of the Relief Ministry no expenditure shall be incurred on relief goods or services not expressly provided for in the Emergency Relief Scheme (Green Booklet).

(b) Application for sanction to the payment of old bills for the year 1946 to 1950 shall be made to the Relief Ministry. In doing so, a full and complete report together with the relevant bills and vouchers shall be sent. If for some reason or other these are not available every effort shall be made to get the testimony and certificate of person or persons (official or non-officials) who have knowledge of the distribution of rice and other commodities.

8. Construction of huts or barracks.—(a) For the accommodation of refugee/destitutes, huts or barracks may be constructed provided—

(i) accommodation for them is not available in *phongyi-kyauangs*, *zayats* and other public building ;

(ii) the expenditure does not exceed K 5,000.

(b) For the construction of structures costing over K 5,000 the matter shall be referred to the Public Works Department by the Divisional Welfare Committee concerned.

9. Relief Works.—(a) Prior approval of the Relief Ministry shall be obtained for the opening of the relief works (falling short of relief works under the Famine Code) stating the full particulars of the works, number of refugee/destitute to be employed and the period of employment.

(b) No rations shall be given in addition to wages.

10. Medical Aid.—(a) Such aid shall be obtained from the nearest Civil hospital and the Divisional, District or Township Welfare Committees shall seek the help of the local doctors for necessary treatment of refugee patients in camps.

(b) On no account should charges for medical aid or medicines be charged to relief funds.

11. Maintenance of Surrendered Personnel.—(a) Civilian surrendered personnel may be kept separately in camps and feeding charges on them at the prescribed rates and their fare to their home villages may be debited to relief funds under the accounts head “(9) Relief Supplies” and “(10) Internal Resettlement” respectively.

(b) A certificate of cash payments made during the month stating the actual number of days, the number of persons, and the rate per day shall be sent together with the monthly expenditure statements.

12. Resettlements.—(a) Resettlement may be carried out provided the following conditions are fulfilled :—

(i) The areas to be resettled in have been declared safe by the authorities concerned and reasonable security can be assured to the people when they are resettled.

- (ii) The period within which resettlement can be effected and for how many households after thorough screening.
- (iii) The quantity of each of the relief gifts required after making deductions of the gifts previously issued, if any, to the households now to be resettled.
- (iv) The estimated expenditure required under accounts head:—
 - " (9) Relief Supplies " for two weeks rations.
 - " (10) Internal Resettlement " for travelling allowance and subsistence allowance.
 - " (14) Free Grants of Forest Produce " for issuing building materials at the prescribed quota and at a cost not exceeding 50 per household and for transport of such materials.

NOTE.—The building materials are to be given only to those households whose homes have been destroyed and are really unable to rebuild them without Government aid.

(b) Only the cost of the relief gifts referred to at (iii) above will be met by the Relief Ministry out of the Relief funds reserved for this purpose.

(c) The expenditure at (iv) above shall be met from the allotments made to the District or Township Welfare Committee concerned under the appropriate accounts heads. Additional funds under these heads shall be applied for to the Divisional or District Welfare Committee concerned with copy to the Relief Ministry.

13. Distribution of Relief Gifts.—(a) Acknowledgment of receipt of the relief gifts shall be made at once to the Relief Ministry with copy to the Divisional or District Welfare Committee concerned.

(b) The relief gifts shall be stored in a safe place and necessary precautions taken against theft or pilferage.

(c) The relief gifts shall be distributed at once or within 15 days of receipt. The distribution list duly signed by at least two responsible persons present at the time of distribution and countersigned by the President of the District or Township Welfare Committee as the case may be shall be sent to the Relief Ministry with copy to the Divisional or District Welfare Committee concerned.

14. State Agricultural Marketing Board rice bills and other bills shall be promptly settled. The SAMB has already been instructed not to supply rice unless previous bills have been settled. The SAMB has also been requested to forward rice credit bills promptly.

15. Relief shall also be afforded to victims of floods, fire, drought and other calamities after careful and thorough screening and intimation of such disasters should be sent promptly to the Relief Ministry stating the number of families effected and nature of relief afforded.

16. The Relief Ministry would stress that relief should be prompt and timely if it is to be appreciated by the people. Towards that end everything should be done to avoid delays.

DETAILED INSTRUCTIONS FOR REHABILITATION WORKS.SUBJECT.—Monthly Reports.

The following instructions relating to the compilation and submission of monthly reports on relief measures undertaken in the districts are issued in supersession of all previous instructions on the subject.

All Officers concerned are required to furnish information under the headings given below. Each report should cover the period from the 20th of one month to the 19th of the succeeding month. It should be complete and should cover the whole district, and must reach the Ministry before the last day of each month.

Staff.—Strength under each class or post, including menial staff should be furnished.

Transport.—Number of vehicles held for Relief Work, with particulars of registration numbers, description, etc., should be given.

Destitutes.—Under this heading destitutes should be classified into two distinct classes, *viz.*, (1) ordinary destitutes and (2) those rendered destitute as a result of the activities of the insurgents. Reasons for classifying them as destitutes should be given when they are included for the first time. Information concerning the number of destitutes already listed, to whom issue of relief was discontinued during the period of the report should also be furnished. Details should be given separately (a) in respect of destitutes in camps and (b) destitutes outside camps under the following heads :—

(a) Destitutes in Camps.—

- (i) Name of place.
- (ii) Number at the beginning of the month.
- (iii) Number of arrivals during the month.
- (iv) Number of departures during the month.
- (v) Number at the end of the month.
- (vi) Remarks—under this column should be mentioned the reasons for classifying them as destitutes when they are included in the list for the first time, and also the reasons for discontinuing relief, where destitutes had left the camps and had become self-supporting.

(b) Destitutes outside Camps.—

- (i) Name of place.
- (ii) Number in receipt of relief at the beginning of the month.
- (iii) Number registered during the month.
- (iv) Number for whom relief was discontinued during the month.
- (v) Number of people in receipt of relief at the end of the month.

- (vi) Remarks—under this column should be mentioned the reasons for classifying them as destitutes when they are included in the list for the first time, and also a brief note explaining the reasons for discontinuing relief as shown under (iv).

The above details should be furnished separately (1) in respect of ordinary destitutes and (2) in respect of those rendered destitute as a result of the activities of the insurgents.

Relief.—Details are required under this head, *in respect of each article of relief supplies issued, of—*

- (a) quantity issued at reduced prices ;
- (b) quantity issued on credit ;
- (c) quantity issued free.

The above details are required separately in respect of (i) ordinary destitutes and (ii) destitutes as a result of the activities of the insurgents.

IT IS IMPORTANT TO NOTE IN THIS CONNECTION THAT ONLY BARE NECESSITIES OF LIFE SHOULD BE ISSUED AS A RELIEF MEASURE.

NOTE.— (i) All Officers concerned are reminded that ordinarily there should be no need to draw cash from the Treasury to purchase supplies. Articles required for relief purposes may be obtained from the various Civil Supplies Depôts and payment made on receipt of the relative bills in due course.

(ii) For making purchases of relief supplies, the fund from which the amount was drawn should be stated, *viz.*, the amount earmarked for expenditure on relief on account of the insurrection or the amount available for expenditure on normal relief measures. The reports should also state how the purchases of relief supplies are made and the manner in which they are paid for.

(iii) All monies recovered on account of supplies issued at reduced prices or on credit as a relief measure should be credited into the Treasury in accordance with the instructions on the subject and on no account used for making further purchases of supplies.

Resettlement.—Details should be furnished under this head showing the number of persons displaced and the number of such persons assisted in their resettlement. The above particulars should be given separately (a) for persons who got displaced on account of the activities of the insurgents and (b) for others. The manner in which these persons were assisted should also briefly be stated and a brief note explaining the position of those who have not been assisted should also be furnished.

Rehousing.—Detailssimilar to those required under “ RESETTLEMENT ” should be furnished under this head.

General.—The above heads are not meant to be exhaustive. The object of these instructions is to ensure that this Ministry is fully informed of the activities in the districts in so far as relief measures are concerned and the above heads are given in order that the reports received are all prepared in a uniform manner to facilitate preparation of a consolidated report in respect of the whole of Burma. General remarks which cannot be included under any of the above heads may be made under this head.

Any special occurrences calling for relief measures, such as fires, floods, cyclones, drought, etc., may be dealt with under this head. A

general note on the position as regards destitution and need for relief in the district and the steps taken or proposed to be taken to deal with the problem, and on the general economic conditions which have a bearing on the problem of relief in the district should be furnished. This note, without being in the nature of an unnecessarily alarming one, should contain information on difficulties anticipated, if any, and suggestions to meet them in time.

All Officers concerned should remember that the Monthly Report is the only document which gives a complete picture of the activities of the Department during the month. The importance of these Reports cannot therefore be over-emphasised. All Officers are also again enjoined to pay their personal attention to the careful preparation of these Reports and *also to ensure that they are sent so as to reach this Ministry before the last day of each month. This is absolutely necessary as the consolidated Monthly Report is due to be submitted before the 4th of each month.*

Return of Expenditure for the Month of

" 38. Miscellaneous Departments—M. Evacuee Welfare and Relief—b. In Burma."

Major Head---

Minor Head---

Sub-Head---

Detailed Head Primary Unit of Expenditure (1)	Budget allot- ment as modified to- date (2)	Spent during the month (3)	Spent from 1st October 1951 (4)	Remarks (5)
(1b) Pay of Officers— Temporary.				
(2b) Pay of Establish- ment—Tempor- ary.				
(3a) Allowances, Hono- raria, etc.				
(3b) Travelling Allow- ance.				
(4) Contingencies ...				
(4b) Motor Transport				
(9) Relief Supplies				
(i) Normal Relief				
(ii) Insurrection Relief.				
(iii) Maintenance of surrendered personnel.				
(10) Internal Resettle- ment.				
(11) Repatriation ...				
(12) Expatriation ...				
(13) Extraction and Haulage of Forest Produce.				
(14) Free Grant of Forest Produce.				
Total ...				

Proforma

Details of the expenditure K incurred on Normal/Insurrection Relief/Maintenance during 1950 of surrenderers

Date (1)	Commodity purchased (2)	From where purchased S.A.M.B. or C.S.D. (3)	Quantity of rice purchased (4)	Rate at which purchased (5)	With or without bag/tin (6)	Cost of Commodity (7)	No. of person to whom issued		Quota issued to each		Period for which issued (12)
							Adult (8)	Minor (9)	Adult (10)	Minor (11)	

K

- | | | | |
|---|-----|-----|--|
| I. (1) Total expenditure incurred on purchase of rice | ... | ... | |
| (2) Total expenditure incurred on purchase of cooking oil | ... | ... | |
| (3) Total expenditure incurred on purchase of textiles | ... | ... | |
| (4) Coolie hire or transport charges | ... | ... | |
| (5) Constructions of Camps | ... | ... | |
| (6) Miscellaneous Expenditure | ... | ... | |

GRAND TOTAL ... _____

II. If commodities are purchased locally, reasons may be given why purchase was not made from S.A.M.B. or C.S.D. Comparative rate should be shown—

(i) Issue of Relief food supplies may be issued as per quota shown below :—

Rice 14 condensed milk tin, cooking oil $\frac{1}{2}$ viss, }
 Salt 4 ounces, Dhall $\frac{1}{2}$ viss or *ngapi* in lieu there- } per week for adults $\frac{1}{2}$ the quota may be issued to each child under 12 years of age.
 of not exceeding the cost of dhall.

(ii) Clothing, i.e., one longyi and one cotton vest may be issued to each refugee/destitute only if found to be absolutely necessary.

(iii) Details as per proforma may also be sent on account of expenditure incurred under the Primary Units (14) Free Grant of Forest Produce
 Quota of issue of building materials is contained in this Ministry's Memorandum No. 777 RW-111-50, dated the 20th May 1950.

APPENDIX H

PYIDAWTHA COMMITTEES AND REGULATIONS UNDER THE AGRICULTURAL
AND RURAL DEVELOPMENT SCHEME.

In the interests of cultivators, Government has enacted the Tenancy Disposal Act, the Tenancy Standard Rent Act, the Agriculturists' Debt Relief Act, thus revolutionising the Agrarian problem and creating a new system instead. Accordingly, with effect from the year 1950, the old system of issue of agricultural loans to cultivators was replaced by a new procedure. The new system was based on democratic principles :

1. Beginning from the year 1952-53 it has become imperative to fit in the activities of the Tenancy Standard Rent Act, Tenancy Disposal Act, Agriculturists' Debt Relief Act, issue of Agricultural loans, etc., with the Pyidawtha Committee. The organizations engaged in Agricultural and Rural Development are as follows :—

- (i) State Land Committee,
- (ii) District Tenancy Disposal Committees,
- (iii) Township Land Committees, and
- (iv) Village Tenancy Disposal Committees.

For the development of Agriculture and Rural Affairs, District Pyidawtha Committees and Township Pyidawtha Committees shall act in concert with the District Tenancy Disposal Committees and Township Land Committees, and shall be constituted as follows :—

2. *Constitution.*—

- (a) *District.*—(1) The District Agricultural Development Sub-Committee shall be formed from the District Pyidawtha Committee and the same shall be constituted as follows :—
 - (i) the Deputy Commissioner ;
 - (ii) the Assistant Director of Agriculture ;
 - (iii) the Deputy Registrar, Co-operative Societies ;
 - (iv) the Superintendent of Land Records ;
 - (v) a representative of AFPFL.
- (2) In addition to the above, the Sub-Committee shall also co-opt members of the District Tenancy Disposal Committee.
- (3) The President may by regulation empower the Sub-Committee to carry out the functions of tenancy disposal and agricultural development.
- (b) *Township.*—(1) The Township Agricultural Development Sub-Committee shall be formed from the Township Pyidawtha Committee and the same shall be constituted as follows :—
 - (i) the Township Officer ;
 - (ii) the Co-operative Myoök ;
 - (iii) the Senior Agricultural Assistant ;
 - (iv) the Inspector of Land Records ;
 - (v) one representative of AFPFL.

- (2) In addition to the above, the Sub-Committee shall co-opt the members of the Township Land Committee.
- (3) The President shall by regulation, empower the Sub-Committee to carry out the duties and functions of the present Township Land Committee.
- (c) *Village*.—Owing to the absence of Village Pyidawtha Committees the present Village Tenancy Disposal Committees or Village Agriculturists' Co-operative Committees will continue to carry out the duties and functions assigned to them and shall act in concert with the above Township and District Pyidawtha Agricultural Development Sub-Committees.

3. The Township and District Pyidawtha Agricultural Development referred to above shall carry out the works assigned to them for the improvement of Agriculture and Rural Affairs as follows :—

(Constitution of the Sub-Committees is shown in Annexure "A")

- (a) Tenancy Disposal.
- (b) Disposal of cases relating to Tenancy.
- (c) Loans for Agricultural development (e.g. Land Improvement, cultivation expenses, expenses for purchase of cattle, loans to Co-operative Societies, and other emergency loans, etc.).

NOTE.—As the proceedings relating to tenancy disposal are carried out in accordance with rules and regulations, only those Committees so empowered shall act accordingly.

4. The following procedure shall be adopted for the allotment of loans and disbursement of the same to Agriculturists :—

- (a) The Village Tenancy Disposal Committee shall prepare estimates of annual requirements of agricultural loans in the village-tracts, acre by acre, and submit the estimates to the Township Pyidawtha Agricultural Development Sub-Committee. (If not yet constituted, the present Township Land Committee.).
- (When preparing estimates, the Village Tenancy Disposal Committee, shall compute the acreage tenanted for the year with the fallow acreage that could be cultivated in the next season).
- (b) The Township Pyidawtha Agricultural Development Sub-Committee (if not yet constituted, the Township Land Committee) shall, on receipt of estimates from the Village Tenancy Disposal Committees, scrutinize and submit a copy each to the Township Pyidawtha Committee and the District Pyidawtha Agricultural Development Sub-Committee (if not yet constituted, the District Tenancy Disposal Committee).
- (c) The Township Pyidawtha Committee or the District Pyidawtha Agricultural Development Sub-Committee (if not yet constituted, the District Tenancy Disposal Committee) shall as defined in paragraph (b) above

submit copies of estimates already examined and prepared by the Township Pyidawtha Agricultural Development Sub-Committee (if not yet constituted, the Township Land Committee) to the District Pyidawtha Committee.

The District Pyidawtha Committee shall submit copies of the estimates through the Divisional Pyidawtha Committee and Financial Commissioner (Lands and Rural Development) to the Government in the Ministry of Agriculture and Forests.

- The District Pyidawtha Agricultural Development Sub-Committee (if not yet constituted, the District Tenancy Disposal Committee) shall submit copies of the estimates to the Government in the Ministry of Agriculture and Forests *i.e.*, the State Agricultural and Rural Development Committee.

In cases of destruction of crops owing to scarcity of rains or flood or any other emergent causes, adherence to the above procedure will entail delay and timely relief cannot possibly be afforded. Therefore emergency loans shall be disbursed from the fund provided in the Township Pyidawtha Committee. In the event, that funds as provided for the Township Pyidawtha Committee are found to be insufficient, these can be obtained from the funds allotted for the District Pyidawtha Committee or the Divisional Pyidawtha Committee. After issue of such emergency loans, the matter should be referred to the Committees concerned.

- (d) The Financial Commissioner shall carefully examine the claims submitted as shown in paragraph 2 (a), (b), (c), and paragraph 3 (a), (b), (c) of the Directive, and with the approval of Government, shall communicate to the Divisional Pyidawtha Committees the distinct break downs.
- (e) The District Pyidawtha Agricultural Development Sub-Committee (if not yet constituted, the District Tenancy Disposal Committee) shall, immediately on receipt of the information of the amount allotted, make allotments among townships. The Township Pyidawtha Agricultural Development Sub-Committee (if not yet constituted, the Township Land Committee) shall make allotments among village-tracts. The allotments thus made shall be intimated to the District Pyidawtha and Township Committees concerned.

5. Though it has to be admitted that the present system for the issue of loans to cultivators in form "A" and "B" is far better than the old procedure, there still remains certain defects and difficulties in carrying out the new procedure. In practice according to the new procedure the Village Tenancy Disposal Committees which are entrusted with the task of presenting claims in form "A" and the disbursement of loans to cultivators in form "B", have to incur certain expenses. As such, instances of misappropriation of loans by certain members of Village Tenancy Disposal Committees have been

brought to the notice of Government from time to time. Moreover some committee members, instead of distributing the loans among the *bona fide* cultivators, use the same for their own personal ends. With a view to prevent such malpractices, it is clearly desirable to remunerate these Committees by some allowances to cover expenses for the performance of their respective duties. It is also necessary to pay monthly remuneration to these *Wundanhmus* whose duty it is to see that loans are issued to *bona fide* cultivators. Hence the procedure of issue of loans by Pyidawtha Committees, shall be as follows :—

- (a) As soon as the Village Tenancy Disposal Committees have completed the work in connection with disposal of tenancies, they shall prepare estimates of loans required, based on the acreage of cultivated areas, and present claims in form "A" to Township Pyidawtha Agricultural Development Sub-Committee (if not yet constituted, the Township Land Committee).
- (b) The Township Pyidawtha Agricultural Development Sub-Committee (if not yet constituted, the Township Land Committee) shall as stated above allot among village-tracts, the amount assigned to townships by the District Pyidawtha Agricultural Development Sub-Committee (if not yet constituted, the District Land Tenancy Disposal Committee).
- [The manner of presenting claims to authorities and the allotment by the authorities are shown in Annexure "B".]
- (c) Immediately on receipt of the intimation of the amount allotted to the village-tracts, the Village Tenancy Disposal Committee shall take the responsibility to issue loans to cultivators in form "B". After disbursement, the said form "B" together with the signatures of the borrowers should be returned to the Township Officer concerned.

NOTE.—Form "A" and Form "B" are shown in Annexures "C" and "D". The Forms in Annexures C and D are more or less similar to the prescribed forms "A" and "B" except that insertions made are underlined in the new forms.

- (d) Similarly the Village Co-operative Committee shall perform the duty of issuing loans to Village Agriculturists' Primary Co-operative Societies.
- (e) Either before or after the disbursement of loans, the *Wundanhmus* appointed for the purpose of seeing that loans are issued to *bona fide* cultivators, shall enquire and take action for any irregularities in connection with the issue of loans.

6. It now becomes necessary to prescribe the grant of allowances to cover expenses of the Village Land Tenancy Disposal Committee to enable them to perform the duties imposed on them, and the remuneration of *Wundanhmus* who shall be entrusted with the work of seeing that loans are issued to *bona-fide* cultivators and that they are recovered in time. For providing such expenditure, timely action will be taken by Government to prescribe the detailed procedure of utilizing the interest accrued on the loans issued.

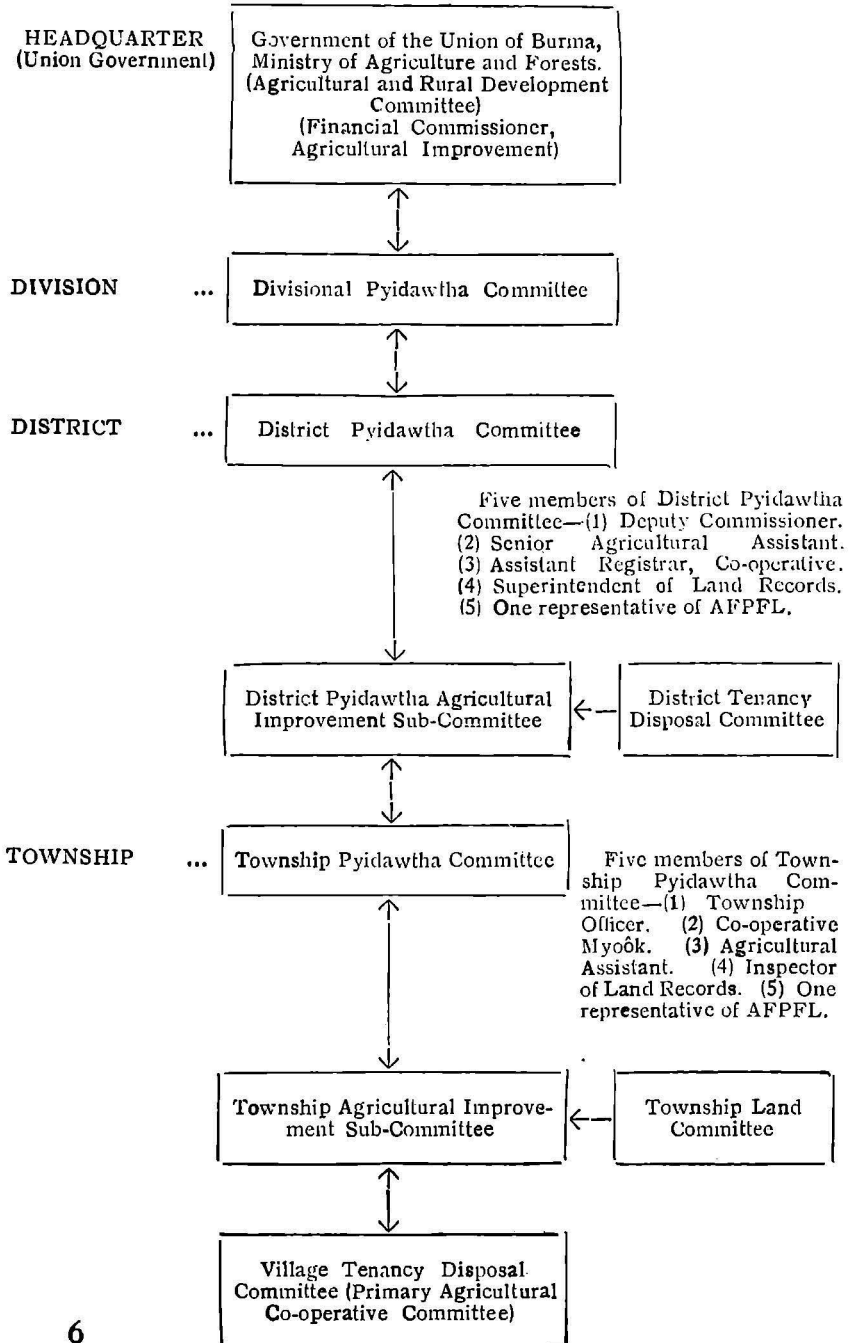
7. Apart from seeing that loans are issued to *bona fide* cultivators, the *Wundankmus* shall urge for the punctual repayment of loans by borrowers. The *Wundankmus* shall maintain a diary, in Form "D" annexed. They shall note the amount of loans disbursed, the amount recovered, and the amount outstanding in each village-tract as shown in the said form. They shall then submit reports of village-tracts where large sums are outstanding to the *Batalasa* concerned every 15 days. It should also be made clear that if one of the cultivators fails to repay the loans in full, not only the rest of the borrowers but also the members of the Village Tenancy Committees shall be responsible to repay the loans.

The diaries for the Township *Wundankmus* will be printed and supplied. Application forms for issue of loans in form "A" and "B" shall be printed and distributed.

Thus it is that in conjunction with Pyidawtha Committee all works, having their objective as agricultural development and rural uplift, have to be performed.

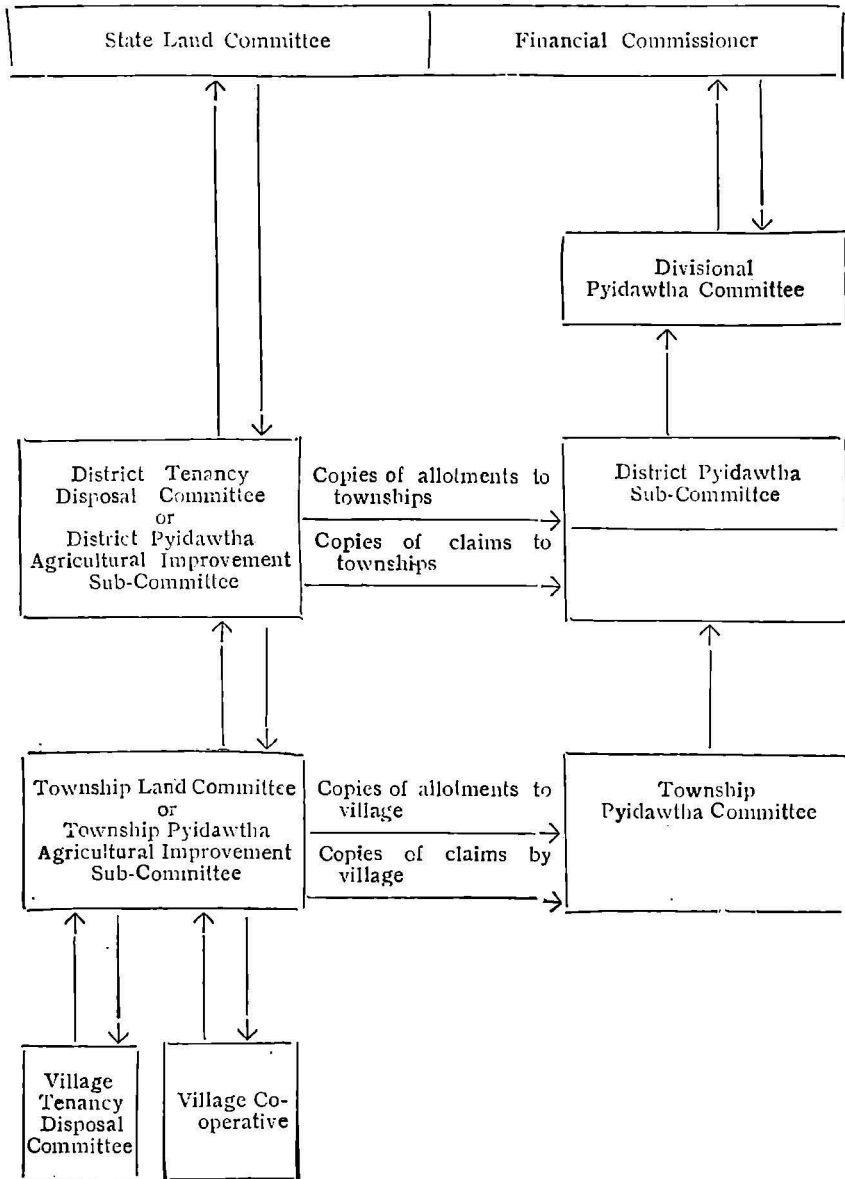
ANNEXURE " A "

CONSTITUTION



ANNEXURE " B "

FORM OF APPLICATION AND DISTRIBUTION OF AGRICULTURAL LOANS



NOTE.—1. Blue arrows indicate the submission of estimates of Agricultural Loans from Village Tenancy Disposal Committees to the State Land Committee through Financial Commissioner.

2. Red arrows indicate the distribution of Agricultural Loans from State Land Committee to the Village Tenancy Disposal Committee through Financial Commissioner.

FORM (B)

ANNEXURE " C "

Receipt of Agricultural loans on Joint Security

.....District

.....Township

.....Town
.....Village

The cultivators listed below with their signatures against their names do hereby declare that they have received the amount of agricultural loans shown against their respective names. We do hereby declare that we will repay the agricultural loans issued by Government collectively or individually, before the datespecified with due interest thereon. We also agree that if one or more of them fail to repay the loans *remaining borrowers are responsible for the repayment of the loans.*

Village	Name	Age	Name of father	Area of land worked	Agricultural loans outstanding	Amount applied for	Amount received	Rate of interest	Signature
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

We the undersigned *members of the land committee* do hereby certify that we have already disbursed the loans to cultivators shown above against their respective names of the village-tract..... Certified also that we are responsible to collect and repay the loans before the date.....specified collectively or individually. We do hereby declare also that if one or more of the borrowers fail to repay the loans in full with interest, *we all shall be bound to repay the loans on their behalf.*

Date.....

Signature of Village Land
Tenancy Disposal Committee.

{ 1.....
Chairman.
2.....
3.....
Committees.

FORM (A)

ANNEXURE "C"

Application for Agricultural loans

_____ Village-tracts.

Serial No.	Name of Applicant	Father's Name	Name of <i>Kwin</i> and No.	Holding No.	Area	Amount re- quired	Signature
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

Certified that the above mentioned applicants are the *bona fide Agriculturists* who propose to work the lands shown against their names. *We the undersigned recommend that the above agricultural loans shown against their names may be issued to them.*

_____ *Headman.*

_____ } *Village Tenancy
Disposal Committee.*

Township

Village- tract	Amount disbursed	Up to 15-2-52	Amount recovered	out- standing
		Up to 28-2-52	Amount recovered	out- standing
		Up to 15-3-52	Amount recovered	out- standing
		Up to 31-3-52	Amount recovered	out- standing
		Up to 15-4-52	Amount recovered	out- standing
		Up to 30-4-52	Amount recovered	out- standing
		Up to 15-5-52	Amount recovered	out- standing

APPENDIX I

DELEGATION OF POWERS PERTAINING TO CO-OPERATIVE MATTERS TO THE DIVISIONAL, DISTRICT AND TOWNSHIP WELFARE BOARDS.

1. The powers at present exercised by Government in relation to Co-operative Societies and their work are as follows :—

- (i) Registration and Liquidation of Societies.
- (ii) Supervision of Societies and Auditing of their accounts.
- (iii) Issue of Loans and Advances to Societies and recovery of the same.

2. Of the three functions specified above it is proposed to delegate item (iii), *i.e.*, the power to issue and recover loans to the Welfare Boards.

3. Generally loans and advances issued to Co-operative Societies are of two categories. They are—

- (a) loans and advances to Agricultural Credit Societies, and
- (b) loans and advances to Co-operative Societies other than Agricultural Credit Societies.

4. The budgetary provisions for the year 1952-53 for the issue of loans to Societies in category (b) above is not much.

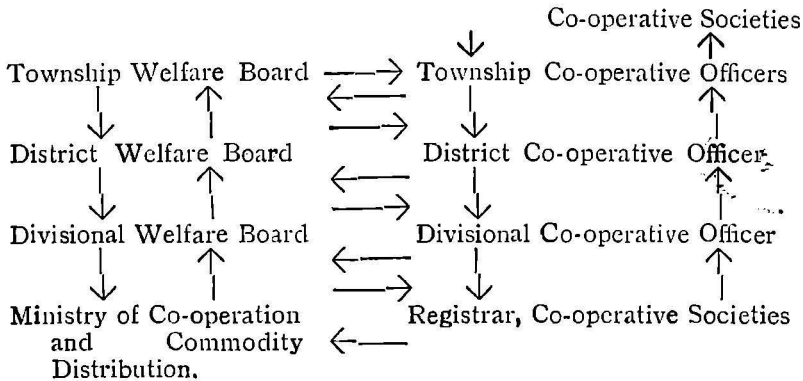
As the estimates and the budgetary allotments for this purpose have already been made based on the actual requirements of the societies there is no necessity to delegate powers in respect of item (b) above to the Welfare Boards for the year 1952-53. It only remains for the Officers concerned of the Co-operative Societies Department to proceed to issue these loans during the financial year 1952-53 without reference to the Welfare Boards. The Welfare Boards will however, commence to exercise the delegated powers in this respect from the year 1953-54 onwards. This will be affected through the submission of the loan requirements of each Township through the Welfare Boards for ultimate inclusion in the budget estimates.

5. Provision has already been made for Agricultural loans to be issued during the year 1952-53 and this demand is being submitted to Parliamentary vote during the current session. On being voted by the Parliament, the money provided will be distributed to the respective Divisions. These allotments will in turn be redistributed by the Divisional Welfare Boards through the District Welfare Boards to the Township Welfare Boards. Township Co-operative Officers will then proceed to issue loans based on the recommendations of the Welfare Boards concerned.

6. The Township Co-operative Officers will prepare the budget estimates based on the requirements of the respective Township for the year 1953-54 and submit the same to reach the Township Welfare Board before the 10th February 1953. After Scrutiny the Township Welfare Board will forward these estimates to the District Welfare Boards for onward transmission to the Divisional Welfare Boards which will compile them on a Divisional basis and transmit to the Ministry of Co-operation and Commodity Distribution so as to reach

the latter before the 10th April 1953. This procedure applies to both Agricultural and Non-Agricultural loans and is to be followed for subsequent years also.

7. The Channels for submission of budget estimates and distribution of allotments are as in the following diagram :—



8. No dates have been fixed for the submission of budget estimates and distribution of allotments by the Township and District Welfare Boards but the intention is that these Boards and the Co-operative Officers at their level will time their submission of estimates and distribution of allotments to suit the dates fixed in paragraph 6 above

9. In conclusion, attention is invited to the Five-year National Co-operative Plan as formulated and adopted by the National Convention on Co-operation held in January 1951. This plan is now in the course of implementation as far as is practicable and the following types of Co-operative bodies have come into existence for the purpose of Co-operative organizational work :—

- (i) District Co-operative Unions.
- (ii) District Co-operative and Commodity Distribution Boards.
- (iii) District Co-operative Fishery Councils.
- (iv) Township Co-operative Unions.
- (v) Township Co-operative and Commodity Distribution Boards
- (vi) Township Co-operative Fishery Committees.

Though the actual organizational work of the Co-operative movement in the Union falls within the province of the above bodies, the various Welfare Boards are expected and invited to extend utmost possible degree of support and encouragement to the cause of Co-operation in Burma by means of advice and assistance to these bodies and close co-ordination with the work of the same.